

---

**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42E. (See end of Document for details)

---

## SCHEDULE 10 GROUP RELIEF

### [<sup>F1</sup>PART 3A

#### RECOVERY OF RELIEF

---

##### Textual Amendments

- F1** Sch. 10 Pt. 3A inserted (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16) , s. 260(2) , **Sch. 4 para. 9(20)(b)** (with ss. 257-259 ) ; S.S.I. 2015/110 , art. 2(1)

#### *Recovery of relief: supplementary*

- 42E The Tax Authority may give notice to a person within paragraph 42B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42E.