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

SCHEDULE 10 GROUP RELIEF

[F1PART 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)
- Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 42A(b).]

Changes to legislation:

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