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

SCHEDULE 10 GROUP RELIEF

[^{F1}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)

- 42H The notice has effect—
- (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
 - (b) for the purpose of appeals,
- as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.]

Changes to legislation:

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