
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 42J. (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)

- 42J A payment in pursuance of a notice under paragraph 42E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.]

Changes to legislation:

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