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

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## SCHEDULE 10 GROUP RELIEF

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

#### RECOVERY OF RELIEF

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##### 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)

- 42K In paragraph 42H, “ Revenue Scotland assessment ” has the same meaning as in section 100 of the Revenue Scotland and Tax Powers Act 2014 (asp 16). ]

**Changes to legislation:**

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