
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 35A. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

[^{F1}PART 4A

RECOVERY OF RELIEF

Textual Amendments

- F1** Sch. 11 Pt. 4A inserted (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16) , s. 260(2) , Sch. 4 para. 9(21)(d) (with ss. 257-259) ; S.S.I. 2015/110 , art. 2(1)

Recovery of relief

35A This Part applies where—

- (a) relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn,
- (b) the amount of tax chargeable has been finally determined, and
- (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 35A.