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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 35D. (See end of Document for details)

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

[<sup>F1</sup>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)

- 35D In paragraph 35B(b)—
- “ director ”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),
- “ controlling director ”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)). ]

**Changes to legislation:**

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