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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)

- 35J A payment in pursuance of a notice under paragraph 35E 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 35J.