Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 351. (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)
	• • • • • • • • • • • • • • • • • • • •

35I A person who has paid an amount in pursuance of a notice under paragraph 35E may recover that amount from the acquiring company.]

Changes to legislation:

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