
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 35B. (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)

- 35B The following persons may, by notice under paragraph 35E, be required to pay the unpaid tax—
- (a) any company that at any relevant time was a member of the same group as the acquiring company and was above it in the group structure,
 - (b) any person who at any relevant time was a controlling director of the acquiring company or a company having control of the acquiring company.]

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