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

- 35K In paragraph 35H, “ Revenue Scotland assessment ” has the same meaning as in section 100 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).]

Changes to legislation:

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