



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Returns: form and content etc.

35 Form and content

- (1) A return under this Act must—
 - (a) be in the form specified by the Tax Authority, and
 - (b) contain the information specified by the Tax Authority.
- (2) The Tax Authority may specify different forms and information for—
 - (a) different kinds of return, and
 - (b) different kinds of transaction.
- (3) The return is treated as containing any information provided by the buyer for the purpose of completing the return.