



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Miscellaneous

38 Interpretation

References in this Act to the making of a return are to the making of a return that—

- (a) complies with the requirements of sections 35 and 36, and
- (b) contains an assessment of the tax chargeable in respect of the transaction (if one is required).

Commencement Information

II [S. 38](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Status:

Point in time view as at 01/04/2015.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.