



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7

GENERAL AND INTERPRETATION

The Tax Authority

54 The Tax Authority

(1) For the purposes of this Act, the Tax Authority is [^{F1}Revenue Scotland].

^{F2}(2)

Textual Amendments

F1 Words in s. 54(1) substituted (25.9.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(12)(a)** (with ss. 257-259)

F2 S. 54(2) repealed (25.9.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(12)(b)** (with ss. 257-259)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 54.