



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 8

FINAL PROVISIONS

Subordinate legislation

68 Subordinate legislation

- (1) Any power conferred by this Act on the Scottish Ministers to make an order or regulations includes the power to make—
- (a) different provision for different cases or descriptions of case or for different purposes,
 - (b) such incidental, supplementary, consequential, transitional, transitory or saving provision as the Scottish Ministers consider necessary or expedient.
- (2) Orders and regulations under the following provisions are subject to the affirmative procedure—
- (a) section 5(4),
 - (b) section 24(1) (but only the first order),
 - (c) section 27(3),
 - (d) section 49(2),
 - (e) section 50(2),
 - (f) section 52(2),
 - (g) section 53(1),
 - ^{F1}(h)
 - (i) section 59(9),
 - (j) paragraph 8 of schedule 1,
 - ^{F2}(ja) paragraph 19(3)^{F3}, (3A), (3B)] or (4) of schedule 2A,]
 - (k) paragraph 3 of schedule 19 (but only the first order),
 - (l) paragraph 7(1) of that schedule.

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. (See end of Document for details) View outstanding changes*

- (3) Orders and regulations under the following provisions which add to, replace or omit the text of any Act (including this Act) are also subject to the affirmative procedure—
- (a) section 17(2),
 - (b) section 47(1),
 - ^{F4}(c)
 - (d) section 67(1).
- (4) An order mentioned in subsection (5)—
- (a) must be laid before the Scottish Parliament, and
 - (b) ceases to have effect on the expiry of the period of 28 days beginning with the date on which it is made unless, before the expiry of that period, it is approved by resolution of the Parliament.
- ^{F5}(5) The order is an order under—
- (a) section 24(1),
 - (b) paragraph 19(1) or (2) of schedule 2A, or
 - (c) paragraph 3 of schedule 19.]
- (6) In reckoning any period of 28 days for the purposes of subsection (4)(b), no account is to be taken of any period during which the Scottish Parliament is—
- (a) dissolved, or
 - (b) in recess for more than 4 days.
- ^{F6}(6A) Subsection (4)(b) is without prejudice to—
- (a) anything previously done by reference to an order mentioned in subsection (5), or
 - (b) the making of a new order.]
- (7) All other orders and regulations under this Act are subject to the negative procedure.
- (8) This section does not apply to an order under section 70(2).

Textual Amendments

- F1** S. 68(2)(h) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(16\)\(a\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F2** S. 68(2)(ja) inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), [ss. 2\(1\)\(c\)\(i\)](#), 5(2) (with s. 3)
- F3** Words in s. 68(2)(ja) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), [sch. 4 para. 6\(2\)](#) (with s. 9)
- F4** S. 68(3)(c) repealed (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(16\)\(b\)](#) (with ss. 257-259); S.S.I. 2015/110, art. 2(1)
- F5** S. 68(5) substituted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016 \(asp 11\)](#), [ss. 2\(1\)\(c\)\(ii\)](#), 5(2) (with s. 3)
- F6** S. 68(6A) inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(16\)\(c\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)