

These notes relate to the Land and Buildings Transaction Tax (Scotland) Act 2013 (asp 11) which received Royal Assent on 31 July 2013

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

EXPLANATORY NOTES

THE ACT

Part 4 – Returns and Payment

Chapter 1 of Part 4 - Returns

Returns: form and content etc.

Section 35 – Form and content

96. [Section 35](#) provides for the form of returns and the information to be included within them to be specified administratively by the Tax Authority.
97. Defined terms used in this section:

“Tax Authority”	section 54
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Section 36 – Declaration

98. [Section 36](#) provides that returns must include a declaration by the buyer. Special rules as to declarations by particular types of buyer are set out in [section 48\(3\)\(b\)](#) (joint buyers), [paragraph 9 of schedule 17](#) (partners) and [paragraph 17 of schedule 18](#) (trustees).
99. Subsection (2) makes provision to allow agents such as solicitors to make declarations (for example using an electronic submission system) on behalf of the buyer.
100. Similarly, a declaration may be given by an attorney pursuant to a power of attorney or factory and commission, for example if a buyer is incapacitated or is out with Scotland and unable to deal with his or her affairs. The position is the same where a representative appointed by a court acts for an incapacitated person. No special provision is contained in the Act for incapacitated persons or minors. The general legal framework for assisting people who lack capacity, including the [Adults with Incapacity \(Scotland\) Act 2000 \(asp 4\)](#), will operate in relation to LBTT.
101. Subsection (3) sets out what is the “relevant date” for the purposes of the declaration being made under [section 36](#).
102. Defined terms used in this section:

“effective date”	section 63
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Section 37 – Amendment

103. **Section 37** allows buyers to amend their returns by notice to the Tax Authority within 12 months after the last day of the period within which the return must be made. This might be to correct typographic errors, to claim a relief that the buyer is eligible to claim but did not claim in the initial return or to claim a repayment where a contract which required a conveyance was substantially performed but then rescinded (see section 10(4) and (5)). Any tax payable as a result of the amendment of a return must be paid at the same time as the amendment is made (see section 40(3)). Section 37 is subject to paragraph 35(4) of schedule 17 in the case of partnerships.
104. Defined terms used in this section:

“land transaction”	section 3
“Tax Authority”	section 54