

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 4 – Returns and Payment**

##### *Chapter 1 of Part 4 - Returns*

##### **Miscellaneous**

##### *Section 38 – Interpretation*

105. [Section 38](#) defines the meaning of references to “make a return”.