

*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 7 – General and Interpretation

The Tax Authority

Section 55 – Delegation of functions to Keeper

142. [Section 55](#) allows for the delegation of Tax Authority functions to the Keeper of the Registers of Scotland.