

*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

Connected persons

Section 58 – Connected persons

146. [Section 58](#) defines “connected persons” by reference to section 1122 of the [Corporation Tax Act 2010 \(c.4\)](#) and sets out the provisions in the Act that refer to “connected persons”. The meaning of “connected persons” is modified in schedule 17 by paragraph 49 of that schedule.