

*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**

#### **Interpretation**

#### ***Section 66 – Index of defined expressions***

155. [Section 66](#) introduces schedule 20 which provides an index to definitions used in the Act.