

*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 8 – Final Provisions

Crown application

Section 69 – Crown application

159. [Section 69](#) provides that the Act does not apply to Her Majesty in Her private capacity. By virtue of section 20 of the [Interpretation and Legislative Reform \(Scotland\) Act 2010 \(asp 10\)](#), the Act otherwise applies to the Crown.
160. For the position of Crown bodies as buyers in land transactions see paragraph 2 of schedule 1.