



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 4

### RETURNS AND PAYMENT

#### CHAPTER 1

##### RETURNS

##### *Miscellaneous*

### **38 Interpretation**

References in this Act to the making of a return are to the making of a return that—

- (a) complies with the requirements of sections 35 and 36, and
- (b) contains an assessment of the tax chargeable in respect of the transaction (if one is required).

### **39 Power to amend period in which returns must be made**

(1) The Scottish Ministers may, by order, amend a provision listed in subsection (2) so as to substitute, for the period for the time being specified there, a different period.

(2) The provisions are—

- (a) section 29(3),
- (b) section 31(3),
- (c) section 33(3),
- (d) in schedule 19 (leases)—
  - (i) paragraph 10(3),
  - (ii) paragraph 11(3),
  - (iii) paragraph 20(3)(a),

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***Status:** This is the original version (as it was originally enacted).*

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- (iv) paragraph 22(2)(a),
- (v) paragraph 30(2)(a).