



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 4

### RETURNS AND PAYMENT

## CHAPTER 1

### RETURNS

*Returns: form and content etc.*

#### 35 Form and content

- (1) A return under this Act must—
  - (a) be in the form specified by the Tax Authority, <sup>F1</sup>...
  - (b) contain the information specified by the Tax Authority.
  - [<sup>F2</sup>(c) be made in such manner as specified by the Tax Authority.]
- (2) The Tax Authority may specify different forms and information for—
  - (a) different kinds of return, and
  - (b) different kinds of transaction.
- (3) The return is treated as containing any information provided by the buyer for the purpose of completing the return.

#### Textual Amendments

**F1** Word in s. 35(1) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(6\)\(a\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

**F2** S. 35(1)(c) and word inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(6\)\(b\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Returns: form and content etc.. (See end of Document for details)*

#### Commencement Information

**II** [S. 35](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

### 36 Declaration

- (1) A return under this Act must also include a declaration by the buyer that the return is, to the best of the buyer's knowledge, correct and complete.
- (2) However, where the buyer authorises an agent to complete the return—
  - (a) the agent must certify in the return that the buyer has declared that the information provided in the return, with the exception of the relevant date, is to the best of the buyer's knowledge, correct and complete, and
  - (b) the return must include a declaration by the agent that the relevant date provided in the return is, to the best of the agent's knowledge, correct.
- (3) The relevant date is—
  - (a) in relation to a return under section 29, the effective date of the transaction,
  - (b) in relation to a return under section 31, the date of the event as a result of which the return is required,
  - (c) in relation to a return under section 33, the date on which the relevant event occurred,
  - (d) in relation to a return under section 34, the effective date of the later transaction,
  - (e) in relation to a return under paragraph 10 of schedule 19 (leases), the review date (see paragraph 10(7)),
  - (f) in relation to a return under paragraph 11 of that schedule, the day on which the lease is assigned or terminated,
  - (g) in relation to a return under paragraph 20 of that schedule, the date on which the 1 year period mentioned in paragraph 20(3) ended,
  - (h) in relation to a return under paragraph 22 of that schedule, the date on which the deemed fixed term mentioned in paragraph 22(2) ended,
  - (i) in relation to a return under paragraph 30 of that schedule, the date from which the variation mentioned in that paragraph takes effect.

#### Commencement Information

**I2** [S. 36](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

### <sup>F3</sup>37 Amendment

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#### Textual Amendments

**F3** [S. 37](#) repealed (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014](#) (asp 16), s. 260(2), [Sch. 4 para. 9\(7\)](#) (with [ss. 257-259](#)); [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Returns: form and content etc.. (See end of Document for details)

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**[<sup>F4</sup>37A Communications from taxpayers to the Tax Authority**

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
  - (a) must be in the form specified by the Tax Authority,
  - (b) must contain the information specified by the Tax Authority, and
  - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.]

**Textual Amendments**

- F4** [S. 37A](#) inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(8\)](#) (with [ss. 257-259](#)); [S.S.I. 2014/278](#), art. 2, Sch.

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Returns: form and content etc..