Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7

GENERAL AND INTERPRETATION

The Tax Authority

54 The Tax Authority

(1) For the purposes of this Act, the Tax Authority is **[**[F1]Revenue Scotland **]**.

[F2](2) . . . . . .

Textual Amendments

F1 Words in s. 54(1) substituted (25.9.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(12)(a)** (with ss. 257-259)

F2 S. 54(2) repealed (25.9.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(12)(b)** (with ss. 257-259)

[F3]55 Delegation of functions to Keeper

. . . . . .

Textual Amendments

F3 S. 55 repealed (1.1.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(13)** (with ss. 257-259); S.S.I. 2014/370, art. 2, Sch.

Status: *Point in time view as at 01/01/2015. This version of this cross heading contains provisions that are not valid for this point in time.*
Changes to legislation: *There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: The Tax Authority. (See end of Document for details)*

VALID FROM 01/04/2015

56 Review and appeal

(1) The Scottish Ministers may, by regulations, make provision for—

(a) the review by the Tax Authority, on the application of a specified person, of any specified kind of decision by the Tax Authority,

(b) the appeal by a specified person to a tribunal or court against any specified kind of decision by the Tax Authority.

(2) Regulations under this section may modify any provision made by or under this Act.

(3) In this section, “specified” means specified in the regulations.

Status:
Point in time view as at 01/01/2015. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:
There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: The Tax Authority.