



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 the Scottish Ministers.
- (2) The Scottish Ministers may, by order, amend subsection (1) to provide that another person is the Tax Authority.

55 Delegation of functions to Keeper

- (1) The Tax Authority may delegate the exercise of any of its functions under this Act to the Keeper of the Registers of Scotland.
- (2) But subsection (1) does not apply to any function of making an order or regulations.
- (3) A delegation under this section may be varied or revoked at any time.
- (4) A delegation under this section does not affect the Tax Authority's responsibility for the exercise of any functions delegated or the Authority's ability to carry out such functions.
- (5) The Tax Authority may reimburse the Keeper for any expenditure incurred which is attributable to the exercise by the Keeper of functions delegated under this section.

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,

Status: This is the original version (as it was originally enacted).

- (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.