



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 8

### FINAL PROVISIONS

#### *Ancillary provision*

#### **67 Ancillary provision**

- (1) The Scottish Ministers may, by order, make such incidental, supplementary, consequential, transitory, transitional or saving provision as they consider appropriate for the purposes of, in consequence of, or for giving full effect to, any provision made by or under this Act.
- (2) An order under subsection (1) may modify any enactment (including this Act).