

*These notes relate to the Land and Buildings Transaction Tax (Scotland)
Act 2013 (asp 11) which received Royal Assent on 31 July 2013*

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

EXPLANATORY NOTES

THE ACT

Part 4 – Returns and Payment

Chapter 1 of Part 4 - Returns

Adjustments and further returns

Section 33 – Further return where relief withdrawn

92. [Section 33](#) applies where a relief is withdrawn under provisions in schedules 4, 5, 8, 10 11 and 13 which withdraw reliefs in certain circumstances. The buyer must make a further return because the assessment of tax chargeable will have to change (generally, with tax or more tax being payable at the same time as the further return – see section 40(2)(c)).
93. Defined terms used in this section:

“make a return”	section 38
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