



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 4

### RETURNS AND PAYMENT

#### CHAPTER 1

##### RETURNS

*Returns: form and content etc.*

#### **37 Amendment**

- (1) The buyer in a land transaction may amend a return relating to the transaction by notice to the Tax Authority.
- (2) The notice must—
  - (a) be in the form specified by the Tax Authority, and
  - (b) contain the information specified by the Tax Authority.
- (3) An amendment may not be made more than 12 months after the last day of the period within which the return must be made.