

*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*

#### **Returns: form and content etc.**

##### *Section 37 – Amendment*

103. **Section 37** allows buyers to amend their returns by notice to the Tax Authority within 12 months after the last day of the period within which the return must be made. This might be to correct typographic errors, to claim a relief that the buyer is eligible to claim but did not claim in the initial return or to claim a repayment where a contract which required a conveyance was substantially performed but then rescinded (see section 10(4) and (5)). Any tax payable as a result of the amendment of a return must be paid at the same time as the amendment is made (see section 40(3)). Section 37 is subject to paragraph 35(4) of schedule 17 in the case of partnerships.
104. Defined terms used in this section:

“land transaction”	section 3
“Tax Authority”	section 54