



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 4

### RETURNS AND PAYMENT

#### CHAPTER 1

##### RETURNS

##### *Miscellaneous*

### **39 Power to amend period in which returns must be made**

- (1) The Scottish Ministers may, by order, amend a provision listed in subsection (2) so as to substitute, for the period for the time being specified there, a different period.
- (2) The provisions are—
  - (a) section 29(3),
  - (b) section 31(3),
  - (c) section 33(3),
  - (d) in schedule 19 (leases)—
    - (i) paragraph 10(3),
    - (ii) paragraph 11(3),
    - (iii) paragraph 20(3)(a),
    - (iv) paragraph 22(2)(a),
    - (v) paragraph 30(2)(a).

#### **Commencement Information**

**11** S. 39 in force at 1.4.2015 by S.S.I. 2015/108, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 39.