



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 7

### GENERAL AND INTERPRETATION

#### *Interpretation*

#### **64 Meaning of “completion”**

- (1) In this Act, “completion” means—
- (a) in relation to a lease, when it is executed by the parties or constituted by any means,
  - (b) in relation to any other transaction, the settlement of the transaction.
- (2) References to completion are to completion of the land transaction proposed, between the same parties, in substantial conformity with the contract.

#### **Commencement Information**

**II** [S. 64](#) 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 64.