



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 7

### GENERAL AND INTERPRETATION

#### *Interpretation*

#### 65 General interpretation

In this Act—

- “acquisition relief” means relief under Part 3 of schedule 11,
- “charities relief” means relief under schedule 13,
- “company” means (except as otherwise expressly provided) a body corporate other than a partnership,
- “contract” includes any agreement,
- “conveyance” includes any instrument,
- “employee” includes an office-holder and related expressions have a corresponding meaning,
- [<sup>F1</sup>“first-time buyer relief” means relief under schedule 4A,]
- “group relief” means relief under schedule 10,
- “jointly entitled” means entitled as joint owners or common owners,
- “land transaction return” means a return under section 29(1),
- “personal representatives”, in relation to a person, include that person's executors,
- “reconstruction relief” means relief under Part 2 of schedule 11,
- “registered social landlord” means a body registered in the register maintained under section 20(1) of the Housing (Scotland) Act 2010 (asp 17),
- [<sup>F2</sup>“sub-sale development relief” means relief under schedule 10A,]
- “the tax” means land and buildings transaction tax.

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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 65. (See end of Document for details)

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### Textual Amendments

- F1** Words in s. 65 inserted (30.6.2018) by [The Land and Buildings Transaction Tax \(First-Time Buyer Relief\) \(Scotland\) Order 2018 \(S.S.I. 2018/221\)](#), arts. 1(1), **4(1)** (with art. 6)
- F2** Entry in s. 65 inserted (1.4.2015) by [The Land and Buildings Transaction Tax \(Sub-sale Development Relief and Multiple Dwellings Relief\) \(Scotland\) Order 2015 \(S.S.I. 2015/123\)](#), arts. 1(1), **6(1)**

### Commencement Information

- I1** S. 65 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 65.