



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Miscellaneous

38 Interpretation

References in this Act to the making of a return are to the making of a return that—

- (a) complies with the requirements of sections 35 and 36, and
- (b) contains an assessment of the tax chargeable in respect of the transaction (if one is required).

Commencement Information

II [S. 38](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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),

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

- (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

I2 [S. 39](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Changes to legislation:

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