



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).

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),

Status: This is the original version (as it was originally enacted).

- (iv) paragraph 22(2)(a),
- (v) paragraph 30(2)(a).