



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).