

*These notes relate to the Land and Buildings Transaction Tax (Scotland)
Act 2013 (asp 11) which received Royal Assent on 31 July 2013*

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

EXPLANATORY NOTES

THE ACT

Part 4 – Returns and Payment

Chapter 1 of Part 4 - Returns

Miscellaneous

Section 38 – Interpretation

105. [Section 38](#) defines the meaning of references to “make a return”.

Section 39 – Power to amend period in which returns must be made

106. [Section 39](#) confers a power on the Scottish Ministers to amend by order the 30 day period set out in various provisions within which returns must be made. Such an order will be subject to the negative procedure (see section 68).