

*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

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## EXPLANATORY NOTES

### THE ACT

#### **Part 4 – Returns and Payment**

#### *Chapter 2 of Part 4 – Payment of Tax*

#### *Section 40 – Payment of tax*

107. [Section 40](#) provides that LBTT is payable to the Tax Authority and deals with the due dates for payment of tax where a return is made or amended, or where tax is due following the withdrawal of a relief.
108. Tax must be paid at the same time as a return, further return or amendment of a return is made.
109. Defined terms used in this section:

“land transaction”	section 3
“land transaction return”	section 65
“Tax Authority”	section 54