

*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 8 – Final Provisions

Subordinate legislation

Section 68 – Subordinate legislation

158. [Section 68](#) sets out general provisions for subordinate legislation under the Act.