

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

156. [Part 8](#) contains provisions on subordinate legislation powers and commencement as well as other final provisions.

Ancillary provision

Section 67 – Ancillary provision

157. [Section 67](#) empowers the Scottish Ministers to make ancillary provision by order concerning LBTT. Orders under this section will be subject to the affirmative procedure if they modify an Act. Otherwise, they will be subject to the negative procedure (see [section 68](#)).

Subordinate legislation

Section 68 – Subordinate legislation

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

Crown application

Section 69 – Crown application

159. [Section 69](#) provides that the Act does not apply to Her Majesty in Her private capacity. By virtue of [section 20 of the Interpretation and Legislative Reform \(Scotland\) Act 2010 \(asp 10\)](#), the Act otherwise applies to the Crown.
160. For the position of Crown bodies as buyers in land transactions see [paragraph 2 of schedule 1](#).

Commencement and short title

Section 70 – Commencement

161. [Section 70](#) provides for the commencement of the Act.

Section 71 – Short title

162. [Section 71](#) sets out the short title of the Act by which it may be cited for legal purposes.