



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 1

LAND AND BUILDINGS TRANSACTION TAX

1 The tax

- (1) A tax (to be known as land and buildings transaction tax) is to be charged on land transactions.
- (2) The tax is chargeable—
 - (a) whether or not there is an instrument effecting the transaction,
 - (b) if there is such an instrument, whether or not it is executed in Scotland, and
 - (c) whether or not any party to the transaction is present, or resident, in Scotland.
- (3) The Tax Authority is to be responsible for the collection and management of the tax.

Commencement Information

II [S. 1](#) in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 1.