



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Returns: form and content etc.

35 Form and content

- (1) A return under this Act must—
 - (a) be in the form specified by the Tax Authority,^{F1}...
 - (b) contain the information specified by the Tax Authority.
 - [^{F2}(c) be made in such manner as specified by the Tax Authority.]
- (2) The Tax Authority may specify different forms and information for—
 - (a) different kinds of return, and
 - (b) different kinds of transaction.
- (3) The return is treated as containing any information provided by the buyer for the purpose of completing the return.

Textual Amendments

- F1** Word in s. 35(1) repealed (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(6\)\(a\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.
- F2** S. 35(1)(c) and word inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(6\)\(b\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 35. (See end of Document for details)

Commencement Information

II [S. 35](#) 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 35.