



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Miscellaneous

38 Interpretation

References in this Act to the making of a return are to the making of a return that—

- (a) complies with the requirements of sections 35 and 36, and
- (b) contains an assessment of the tax chargeable in respect of the transaction (if one is required).

Commencement Information

II S. 38 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 38.