



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7 **S**

GENERAL AND INTERPRETATION

The Tax Authority

54 The Tax Authority **S**

(1) For the purposes of this Act, the Tax Authority is [^{F1}Revenue Scotland].

^{F2}(2)

Textual Amendments

F1 Words in s. 54(1) substituted (25.9.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(12)(a)** (with ss. 257-259)

F2 S. 54(2) repealed (25.9.2014) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(12)(b)** (with ss. 257-259)

^{F3}55 Delegation of functions to Keeper **S**

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Textual Amendments

F3 S. 55 repealed (1.1.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(13)** (with ss. 257-259); S.S.I. 2014/370, art. 2, Sch.

^{F4}56 Review and appeal **S**

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

Textual Amendments

- F4** S. 56 repealed (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(1), **Sch. 4 para. 9(14)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: The Tax Authority.