



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 4

### RETURNS AND PAYMENT

#### CHAPTER 1

##### RETURNS

*Returns: form and content etc.*

#### [<sup>F1</sup>37A Communications from taxpayers to the Tax Authority

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
  - (a) must be in the form specified by the Tax Authority,
  - (b) must contain the information specified by the Tax Authority, and
  - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.]

#### Textual Amendments

- F1** S. 37A inserted (7.11.2014) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(8\)](#) (with ss. 257-259); S.S.I. 2014/278, art. 2, Sch.

**Status:**

Point in time view as at 16/12/2022.

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 37A.