



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 7 **S**

### GENERAL AND INTERPRETATION

#### *Interpretation*

#### **60**      **Meaning of “major interest” in land **S****

References in this Act to a “major interest” in land are to—

- (a) ownership of land, or
- (b) the tenant's right over or interest in land subject to a lease.

#### **Commencement Information**

**II**      **S. 60** 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 60.