



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7 **S**

GENERAL AND INTERPRETATION

Interpretation

64 Meaning of “completion” **S**

- (1) In this Act, “completion” means—
- (a) in relation to a lease, when it is executed by the parties or constituted by any means,
 - (b) in relation to any other transaction, the settlement of the transaction.
- (2) References to completion are to completion of the land transaction proposed, between the same parties, in substantial conformity with the contract.

Commencement Information

II [S. 64](#) 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 64.