



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7

GENERAL AND INTERPRETATION

Interpretation

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

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.