



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 7

GENERAL AND INTERPRETATION

Interpretation

61 Meaning of “subject-matter” and “main subject-matter”

References in this Act to the subject-matter of a land transaction or a contract are to the chargeable interest acquired (the “main subject-matter”) by virtue of the transaction or contract, together with any interest or right pertaining to it that is acquired with it.

Commencement Information

II [S. 61](#) 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 61.