

These notes relate to the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018 (asp 11) which received Royal Assent on 22 June 2018

LAND AND BUILDINGS TRANSACTION TAX (RELIEF FROM ADDITIONAL AMOUNT) (SCOTLAND) ACT 2018

EXPLANATORY NOTES

INTRODUCTION

1. These Explanatory Notes have been prepared by the Scottish Government in order to assist the reader of the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018. They do not form part of the Act and have not been endorsed by the Parliament.
2. The Notes should be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section, or a part of a section, does not seem to require any explanation or comment, none is given.