

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force certain provisions of the Revenue Scotland and Tax Powers Act 2014 on 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation and provide for consequential amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 ([asp 11](#)) and the Landfill Tax (Scotland) Act 2014 ([asp 2](#)).

The Revenue Scotland and Tax Powers Act 2014 received Royal Assent on 24th September 2014. Sections 254, 255, 257, 258, 259, 260 and 261 of and paragraphs 9(12) and 10(14) of schedule 4 to that Act came into force on 25th September 2014.