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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 71**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Amendment Order 2015**

*Made* - - - - - *18th February 2015*  
*Laid before the Scottish*  
*Parliament* - - - - - *20th February 2015*  
*Coming into force* - - - - - *1st April 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 67(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

**1.** This Order may be cited as the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Amendment Order 2015 and comes into force on 1st April 2015.

**Amendment of Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014**

**2.** In article 3 of the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014<sup>(2)</sup>, in both the title and paragraph (1) after “entered into” insert “on or”.

St Andrew’s House,  
Edinburgh  
18th February 2015

*JOHN SWINNEY*  
A member of the Scottish Government

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(1) 2013 asp 11.  
(2) S.S.I. 2014/377.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014 to apply article 3 to contracts entered into on 1st May 2012 as well as those entered into before that date.