

These notes relate to the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11) which received Royal Assent on 24 March 2016

LAND AND BUILDINGS TRANSACTION TAX (AMENDMENT) (SCOTLAND) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 1 – Land and buildings transaction tax: second homes etc.

Part 1 of schedule 2A - Overview

Paragraph 1 of schedule 2A – Overview

12. Paragraph 1 provides an overview of new schedule 2A (see paragraph 8 of these Explanatory Notes above).