



Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016

2016 asp 11

4 Ancillary provision

- (1) The Scottish Ministers may by regulations make any incidental, supplementary, consequential, transitional, transitory or saving provision they consider appropriate for the purposes of, in connection with, or for giving full effect to, this Act.
- (2) Regulations under subsection (1) may—
 - (a) modify any enactment (including this Act),
 - (b) make different provision for different purposes.
- (3) Regulations under subsection (1)—
 - (a) are subject to the affirmative procedure if they add to, replace or omit any part of the text of an Act,
 - (b) otherwise, are subject to the negative procedure.

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016, Section 4.