



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

2016 asp 11

## **5 Commencement**

- (1) This section and sections 4 and 6 come into force on the day after Royal Assent.
- (2) The other provisions of this Act come into force on whichever is the later of—
  - (a) the day after Royal Assent,
  - (b) 1 April 2016.