



Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018

2018 asp 11

1 Retrospective effect of amendments made by the 2017 Order

- (1) The following are to be treated as having had effect since 1 April 2016—
- (a) the amendments made by articles 3 and 4 of the 2017 Order,
 - (b) article 5 of the 2017 Order, as modified by subsection (2).
- (2) In article 5 of the 2017 Order—
- (a) in paragraph (a), the reference to 20th May 2017 is to be read as a reference to 28 January 2016,
 - (b) in paragraph (b), the reference to 30th June 2017 is to be read as a reference to 1 April 2016.

2 Interpretation

In this Act, “the 2017 Order” means the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 ([S.S.I. 2017/233](#)).

3 Commencement

This Act comes into force on the day after Royal Assent.

4 Short title

The short title of this Act is the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018.