



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

2018 asp 11

S

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 17th May 2018 and received Royal Assent on 22nd June 2018

An Act of the Scottish Parliament to give retrospective effect to the amendments made by the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017.

1 Retrospective effect of amendments made by the 2017 Order **S**

- (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 **S**

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 **S**

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

Changes to legislation: *There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018. (See end of Document for details)*

4 **Short title** **S**

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

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018.