

*These notes relate to the Land and Buildings Transaction Tax
(Relief from Additional Amount) (Scotland) Act 2018 (asp 11)*

EXPLANATORY NOTES

LAND AND BUILDINGS TRANSACTION TAX (RELIEF FROM ADDITIONAL AMOUNT) (SCOTLAND) ACT 2018

INTRODUCTION

BACKGROUND

COMMENTARY ON SECTIONS

Section 1 – Retrospective effect of amendments made by the 2017 Order

Sections 2, 3 and 4 – Interpretation, Commencement and Short title

PARLIAMENTARY HISTORY