

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

2018 asp 11

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Explanatory Notes have been produced to assist in the understanding of this Act and are available separately

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

## 2018 asp 11

**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**

- (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.



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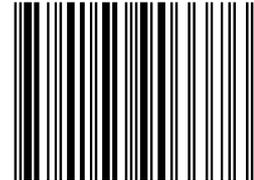
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