

These notes relate to the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018 (asp 11) which received Royal Assent on 22 June 2018

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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

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

13. [Sections 2 and 3](#) are self-explanatory.
14. [Section 4](#) provides that the short title of this Act is the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018.