

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

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## **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**