
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 71

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Amendment Order 2015

Made - - - - 18th February 2015
Laid before the Scottish
Parliament - - - - 20th February 2015
Coming into force - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by section 67(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013(1) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Amendment Order 2015 and comes into force on 1st April 2015.

Amendment of Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014

2. In article 3 of the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014(2), in both the title and paragraph (1) after “entered into” insert “on or”.

St Andrew’s House,
Edinburgh
18th February 2015

JOHN SWINNEY
A member of the Scottish Government

(1) 2013 asp 11.
(2) S.S.I. 2014/377.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014 to apply article 3 to contracts entered into on 1st May 2012 as well as those entered into before that date.