
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

The Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017

Transitional provision

5. The amendments made by articles 3 and 4 apply only in relation to a chargeable transaction in respect of which—

- (a) the contract is entered into on or after 20th May 2017; and
- (b) the effective date is on or after 30th June 2017.