

**2014 No. 279 (C. 27)**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Scotland) Act 2013  
(Commencement No. 1) Order 2014**

<i>Made</i>	- - - -	<i>24th October 2014</i>
<i>Laid before the Scottish Parliament</i>		<i>27th October 2014</i>
<i>Coming into force</i>	- -	<i>7th November 2014</i>

The Scottish Ministers make the following Order in exercise of the power conferred by section 70(2) of the Land and Buildings Transaction Tax (Scotland) Act 2013<sup>(a)</sup>.

**Citation and commencement**

1. This Order may be cited as the Land and Buildings Transaction Tax (Scotland) Act 2013 (Commencement No. 1) Order 2014 and comes into force on 7th November 2014.

**Day appointed**

2.—(1) The day appointed for the coming into force of the provisions of the Land and Buildings Transaction Tax (Scotland) Act 2013 specified in column 1 of the table in the Schedule to this Order (the subject matter of which is specified in column 2 of that table) is 7th November 2014.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.

*JOHN SWINNEY*  
A member of the Scottish Government

St Andrew's House,  
Edinburgh  
24th October 2014

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(a) 2013 asp 11. The Revenue Scotland and Tax Powers Act 2014 (asp 16) makes amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 not relevant to this Order.

## SCHEDULE

Article 2

<i>Column 1</i> <i>(provision of the Land and Buildings Transaction Tax (Scotland) Act 2013)</i>	<i>Column 2</i> <i>(subject matter)</i>	<i>Column 3</i> <i>(purpose)</i>
Section 24	Tax rates and tax bands	
Section 27(1)	Reliefs	For the purpose of the commencements below in schedules 5, 11 and 13
Section 27(3) and (4)	Reliefs	
Section 42	Regulations about applications to defer payment in case of contingent or uncertain consideration	
Section 52(1)	Application of the Land and Buildings Transaction Tax (Scotland) Act 2013 to leases	For the purpose of the commencement below in schedule 19
Section 53	Regulations concerning non-residential licences	
Section 59	Meaning of “residential property”	For the purpose of making orders
Paragraph 12 of schedule 5	Prescribed proportion for multiple dwellings relief	For the purpose of making orders
Paragraph 6 of schedule 11	Prescribed proportion for acquisition relief	For the purpose of making orders
Paragraph 15 of schedule 13	Relevant territories for charities relief	For the purpose of making regulations
Paragraph 3 of schedule 19	Tax rates and tax bands for leases	

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order brings into force certain provisions of the Land and Buildings Transaction Tax (Scotland) Act 2013 on 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation.

The Land and Buildings Transaction Tax (Scotland) Act 2013 received Royal Assent on 31st July 2013. Sections 54, 55, 67, 68, 69, 70 and 71 came into force on that day (section 54 was amended with effect from 25th September 2014 by paragraph 9(12) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014).

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