
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 108 (C. 21)

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Scotland)
Act 2013 (Commencement No. 2) Order 2015

<i>Made</i>	- - - -	<i>11th March 2015</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>13th March 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</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⁽¹⁾.

⁽¹⁾ [2013 asp 11](#). The Land and Buildings Transaction Tax (Scotland) Act 2013 is amended by the Revenue Scotland and Tax Powers Act 2014 ([asp 16](#)), the Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment Order 2014 ([S.S.I. 2014/351](#)), the Land and Buildings Transaction Tax (Addition and Modification of Reliefs) (Scotland) Order 2015 ([S.S.I. 2015/93](#)) and the Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 ([S.S.I. 2015/123](#)).