
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 221

The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018

PART 2

First-time buyer relief

Transitional provision

6. The amendments made by articles 2 to 5 apply only in relation to a chargeable transaction in respect of which—

- (a) the contract is entered into on or after 9th February 2018; and
- (b) the effective date is on or after 30th June 2018.