

These notes relate to the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11) which received Royal Assent on 24 March 2016

LAND AND BUILDINGS TRANSACTION TAX (AMENDMENT) (SCOTLAND) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 5 – Commencement

89. Sections 4 and 6 (short title) of the 2016 Act come into force on the day after Royal Assent. The other provisions of the Act (which would include section 1 inserting new schedule 2A) come into force on the same date or – if later – 1 April 2016. This date is referred to as the “principal commencement date” in the Explanatory Note to section 3 above.