



# Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016

2016 asp 11

## **3 Transitional provision: application of this Act**

- (1) This Act applies in relation to a chargeable transaction where—
  - (a) the contract for the transaction was entered into on or after 28 January 2016, and
  - (b) the effective date of the transaction is on or after the day on which section 1 comes into force.
- (2) For the purposes of this section, “chargeable transaction”, “contract” and “effective date” have the same meanings as in the Land and Buildings Transaction Tax (Scotland) Act 2013.