

*These notes relate to the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018 (asp 11) which received Royal Assent on 22 June 2018*

# **LAND AND BUILDINGS TRANSACTION TAX (RELIEF FROM ADDITIONAL AMOUNT) (SCOTLAND) ACT 2018**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### *Sections 2, 3 and 4 – Interpretation, Commencement and Short title*

13. [Sections 2 and 3](#) are self-explanatory.
14. [Section 4](#) provides that the short title of this Act is the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018.