

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force certain provisions of the Land and Buildings Transaction Tax (Scotland) Act 2013 on 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation.

The Land and Buildings Transaction Tax (Scotland) Act 2013 received Royal Assent on 31st July 2013. Sections 54, 55, 67, 68, 69, 70 and 71 came into force on that day (section 54 was amended with effect from 25th September 2014 by paragraph 9(12) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014).