

**2015 No. 71**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Amendment Order 2015**

*Made* - - - - - *18th February 2015*

*Laid before the Scottish Parliament* *20th February 2015*

*Coming into force* - - - *1st April 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 67(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013(a) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Amendment Order 2015 and comes into force on 1st April 2015.

**Amendment of Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014**

2. In article 3 of the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014(b), in both the title and paragraph (1) after “entered into” insert “on or”.

*JOHN SWINNEY*  
A member of the Scottish Government

St Andrew’s House,  
Edinburgh  
18th February 2015

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(a) 2013 asp 11.  
(b) S.S.I. 2014/377.

## EXPLANATORY NOTE

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

This Order amends the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014 to apply article 3 to contracts entered into on 1st May 2012 as well as those entered into before that date.

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