
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force the Land and Buildings Transaction Tax (Scotland) Act 2013 (“the LBTT(S) Act 2013”) on 1st April 2015, including the charge to land and buildings transaction tax in relation to land transactions in relation to which—

- the effective date is on or after 1st April 2015 (subject to certain transitional provisions in section 29 of the Scotland Act 2012 (c.11)); or
- the LBTT(S) Act 2013 applies by virtue of the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014 (S.S.I. 2014/377).

UK Stamp Duty Land Tax ceases to apply to such land transactions by virtue of the Scotland Act 2012, Section 29 (Disapplication of UK Stamp Duty Land Tax) (Appointed Day) Order 2015 (S.I. 2015/637).

The LBTT(S) 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, section 68 was amended with effect from 7th November 2014 by paragraph 9(16)(a) and (c) of that schedule, section 55 was repealed with effect from 1st January 2015 by paragraph 9(13) of that schedule and section 70 was amended with effect from that date by paragraph 19(17) of that schedule).