

2015 No. 108 (C. 21)

LAND AND BUILDINGS TRANSACTION TAX

**The Land and Buildings Transaction Tax (Scotland) Act 2013
(Commencement No. 2) Order 2015**

<i>Made</i>	- - - -	<i>11th March 2015</i>
<i>Laid before the Scottish Parliament</i>		<i>13th March 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Scottish Ministers make the following Order in exercise of the power conferred by section 70(2) of the Land and Buildings Transaction Tax (Scotland) Act 2013(a).

Citation and commencement

1. This Order may be cited as the Land and Buildings Transaction Tax (Scotland) Act 2013 (Commencement No. 2) Order 2015 and comes into force on 1st April 2015.

Day appointed

2. The day appointed for the coming into force of the Land and Buildings Transaction Tax (Scotland) Act 2013, insofar as not already in force, is 1st April 2015.

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House,
Edinburgh
11th March 2015

(a) 2013 asp 11. The Land and Buildings Transaction Tax (Scotland) Act 2013 is amended by the Revenue Scotland and Tax Powers Act 2014 (asp 16), the Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment Order 2014 (S.S.I. 2014/351), the Land and Buildings Transaction Tax (Addition and Modification of Reliefs) (Scotland) Order 2015 (S.S.I. 2015/x) and the Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 (S.S.I. 2015/y).

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).

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

Provisions commenced on 7th November 2014 by S.S.I. 2014/279

Section 24

Section 27(1) (partially)

Section 27(3) and (4)

Section 42

Section 52(1) (partially)

Section 53

Section 59 (partially)

Paragraph 12 of schedule 5 (partially)

Paragraph 6 of schedule 11 (partially)

Paragraph 15 of schedule 13 (partially)

Paragraph 3 of schedule 19

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