

2015 No. 637 (C. 34)

STAMP DUTY LAND TAX

**The Scotland Act 2012, Section 29 (Disapplication of UK Stamp
Duty Land Tax) (Appointed Day) Order 2015**

Made - - - -

9th March 2015

The Treasury in exercise of the power conferred by section 29(4) of the Scotland Act 2012(a) make the following Order:

Citation

1. This Order may be cited as the Scotland Act 2012, Section 29 (Disapplication of UK Stamp Duty Land Tax) (Appointed Day) Order 2015.

Appointed Day

2. The day appointed for the purposes of section 29(4) (disapplication of UK stamp duty land tax) of the Scotland Act 2012 is 1st April 2015.

*David Evennett
Harriett Baldwin*

9th March 2015

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2015 as the day on which section 29(4) of the Scotland Act 2012 has effect in relation to land transactions with an effective date on or after that date. The result is the disapplication of UK stamp duty land tax to Scotland in relation to these transactions on or after that date. Land and Buildings Transaction Tax will replace the UK tax in Scotland.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.

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