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Delegated Powers and Law Reform Committee

Land and Buildings Transaction Tax (Amendment) (Scotland) Bill as amended at Stage 2



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Delegated Powers and Law Reform Committee

The remit of the Delegated Powers and Law Reform Committee is to consider and report on—

- a. any—
 - i. subordinate legislation laid before the Parliament or requiring the consent of the Parliament under section 9 of the Public Bodies Act 2011;
 - ii. [deleted]
 - iii. pension or grants motion as described in Rule 8.11A.1; and, in particular, to determine whether the attention of the Parliament should be drawn to any of the matters mentioned in Rule 10.3.1;
- b. proposed powers to make subordinate legislation in particular Bills or other proposed legislation;
- c. general questions relating to powers to make subordinate legislation;
- d. whether any proposed delegated powers in particular Bills or other legislation should be expressed as a power to make subordinate legislation;
- e. any failure to lay an instrument in accordance with section 28(2), 30(2) or 31 of the 2010 Act; and
- f. proposed changes to the procedure to which subordinate legislation laid before the Parliament is subject.
- g. any Scottish Law Commission Bill as defined in Rule 9.17A.1; and
- h. any draft proposal for a Scottish Law Commission Bill as defined in that Rule; and
- i. any Consolidation Bill as defined in Rule 9.18.1 referred to it by the Parliamentary Bureau in accordance with Rule 9.18.3.



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Introduction

1. At its meeting on 3 March 2016 the Delegated Powers and Law Reform Committee considered the delegated powers provisions in the Land and Buildings Transaction Tax (Amendment) (Scotland) Bill as amended at Stage 2 (“the Bill”)¹. The Committee submits this report to the Parliament under Rule 9.7.9 of Standing Orders.
2. This Bill was introduced by the Deputy First Minister and Cabinet Secretary for Finance, Constitution & Economy on 27 January 2016. The Bill amends the Land and Buildings Transaction Tax (Scotland) Act 2013 (“the 2013 Act”). The 2013 Act (and related enactments) imposes a tax on the acquisition of chargeable interests in land, known as the Land and Buildings Transaction Tax. The Bill imposes an additional amount of tax in relation to certain types of transaction concerning the purchase of a dwelling.
3. The Scottish Government has provided the Parliament with a supplementary memorandum on the delegated powers provisions in the Bill².
4. The Committee previously reported on the delegated powers provisions in this Bill at Stage 1 in its 11th report of 2016³.

Delegated Powers Provisions

4. The Committee considered the new and substantially amended delegated powers provisions in the Bill after Stage 2.
5. After Stage 2, the Committee reports that it does not need to draw the attention of the Parliament to the new or substantially amended delegated powers provisions listed below, and that it is content with the parliamentary procedure which they are subject to:
 - Paragraph 14(2) within new schedule 2A inserted by section 1(3) – Power to amend threshold figure in paragraphs 2(1)(aa), 3(1)(aa) and 9(3) of schedule 2A
 - Paragraph 14(3A) within new schedule 2A inserted by section 1(3) – Power to modify Part 4 (so far as relating to partnerships and trusts), Part 6 (except paragraph 9(3)) and paragraph 15 of new schedule 2A
6. **The Committee therefore reports that it is content with the new and substantially amended delegated powers provisions in the Bill as amended at Stage 2.**

¹ Land and Buildings Transaction Tax (Amendment) (Scotland) Bill, as amended at Stage 2 (SP Bill 85A, Session 4 (2016)) is available at the following website:
[http://www.scottish.parliament.uk/S4_Bills/Land%20and%20Buildings%20Transaction%20Tax%20\(Amen%20dment\)%20\(Scotland\)%20Bill/SPBill85AS042016.pdf](http://www.scottish.parliament.uk/S4_Bills/Land%20and%20Buildings%20Transaction%20Tax%20(Amen%20dment)%20(Scotland)%20Bill/SPBill85AS042016.pdf) [accessed March 2016]

² Land and Buildings Transaction Tax (Amendment) Bill. Supplementary Delegated Powers Memorandum (SP Bill 86A-DPM, Session 4 (2016)) is available at the following website:
[http://www.scottish.parliament.uk/S4_Bills/Land%20and%20Buildings%20Transaction%20Tax%20\(Amen%20dment\)%20\(Scotland\)%20Bill/SPBill85ADPMS042016.pdf](http://www.scottish.parliament.uk/S4_Bills/Land%20and%20Buildings%20Transaction%20Tax%20(Amen%20dment)%20(Scotland)%20Bill/SPBill85ADPMS042016.pdf) [accessed March 2016]

³ Delegated Powers and Law Reform Committee. 11th Report, 2016 (Session 4). *Land and Buildings Transaction Tax (Amendment) (Scotland) Bill at Stage 1* (SP Paper 900) is available at the following website:
<http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/96345.aspx> [accessed March 2016]

