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Explanatory Notes (SP Bill 22-EN), a Financial Memorandum (SP Bill 22-FM), a Policy
Memorandum (SP Bill 22-PM) and statements on legislative competence (SP Bill 22-LC).**

Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill

[AS INTRODUCED]

An Act of the Scottish Parliament to give retrospective effect to the amendments made by the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017.

1 Retrospective effect of amendments made by the 2017 Order

- 5 (1) The following are to be treated as having had effect since 1 April 2016—
- (a) the amendments made by articles 3 and 4 of the 2017 Order,
 - (b) article 5 of the 2017 Order, as modified by subsection (2).
- (2) In article 5 of the 2017 Order—
- 10 (a) in paragraph (a), the reference to 20th May 2017 is to be read as a reference to 28 January 2016,
 - (b) in paragraph (b), the reference to 30th June 2017 is to be read as a reference to 1 April 2016.

2 Interpretation

15 In this Act, “the 2017 Order” means the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 (S.S.I. 2017/233).

3 Commencement

This Act comes into force on the day after Royal Assent.

4 Short title

20 The short title of this Act is the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Act 2018.