

These documents relate to the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill (SP Bill 22) as introduced in the Scottish Parliament on 13 November 2017

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

Statements on legislative competence

As required under Rule 9.3.1 and 1A of the Parliament's Standing Orders, these statements on legislative competence are published to accompany the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill, introduced in the Scottish Parliament on 13 November 2017. The following other accompanying documents are published separately:

- a Financial Memorandum (SP Bill 22–FM);
 - Explanatory Notes (SP Bill 22–EN);
 - a Policy Memorandum (SP Bill 22–PM).
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Presiding officer's statement on legislative competence

On 13 November 2017, the Presiding Officer (Rt Hon Ken Macintosh MSP) made the following statement:

“In my view, the provisions of the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

Scottish Government statement on legislative competence

These documents relate to the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill (SP Bill 22) as introduced in the Scottish Parliament on 13 November 2017

On 13 November 2017, the Cabinet Secretary for Finance and Constitution (Derek Mackay MSP) made the following statement:

“In my view, the provisions of the Land and Buildings Transaction Tax (Relief from Additional Amount) (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

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Statements on legislative competence

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