
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

The Land and Buildings Transaction Tax
(Sub-sale Development Relief and Multiple
Dwellings Relief) (Scotland) Order 2015

PART 2

Sub-sale development relief

Amendment of section 33 of the Act

4. In section 33 of the Act (further return where relief withdrawn)—
 - (a) after subsection (1)(d) insert—
 - “(da) Part 3 of schedule 10A (sub-sale development relief),” and
 - (b) after subsection (4)(d) insert—
 - “(da) in relation to the withdrawal of sub-sale development relief, the end of the relevant period within the meaning of paragraph 4(3) of schedule 10A,”.