
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

LAND AND BUILDINGS TRANSACTION TAX

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

Made - - - - 2015
Coming into force 1st April 2015

THE LAND AND BUILDINGS TRANSACTION TAX
(SUB-SALE DEVELOPMENT RELIEF AND MULTIPLE
DWELLINGS RELIEF) (SCOTLAND) ORDER 2015

PART 1

General

1. Citation, commencement and interpretation

PART 2

Sub-sale development relief

2. Amendment of section 25 of the Act
3. Amendment of section 27(1) of the Act
4. Amendment of section 33 of the Act
5. Amendment of section 58 of the Act
6. Amendment of section 65 of and schedule 20 to the Act
7. Insertion of schedule 10A (sub-sale development relief) into the Act

PART 3

Multiple dwellings relief

8. Modification of schedule 5 to the Act
 9. Prescribed proportion
- Signature

Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: *The Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 No. 123*

SCHEDULE —

Explanatory Note