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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

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

PART 1

General

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 and comes into force on 1st April 2015.

(2) In this Order “the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.