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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 2**

**Sub-sale development relief**

**Amendment of section 25 of the Act**

2. After section 25(3)(b) of the Act (amount of tax chargeable), insert—  
“(ba) schedule 10A (sub-sale development relief),”.

**Amendment of section 27(1) of the Act**

3. In section 27(1) of the Act (reliefs) after “schedule 10 (group relief),” insert—  
“schedule 10A (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 In section 33 of the Act (further return where relief withdrawn)—  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,”.

**Amendment of section 58 of the Act**

5. After section 58(h) of the Act (connected persons) insert—  
“(ha) paragraph 17 of schedule 10A,”.

**Amendment of section 65 of and schedule 20 to the Act**

- 6.—(1) In section 65 of the Act (general interpretation), after the definition of “registered social landlord” insert—  
“sub-sale development relief” means relief under schedule 10A,”.  
(2) In schedule 20 to the Act (index of defined expressions), after the entry for “subject-matter” insert—

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**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

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“sub-sale development relief                      section 65.”

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**Insertion of schedule 10A (sub-sale development relief) into the Act**

7. After schedule 10 to the Act, insert schedule 10A contained in the Schedule to this Order.