## DRAFT SCOTTISH STATUTORY INSTRUMENTS

## 2017 No.

## The Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017

## **Citation and commencement**

**1.** This Order may be cited as the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 and comes into force on 30th June 2017.