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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2018 No.**

**The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018**

**PART 2**

**First-time buyer relief**

**Amendment of section 25 of the Act**

2. In section 25(3) of the Act (amount of tax chargeable), after paragraph (za)(1) insert—  
“(zb) schedule 4A (first-time buyer relief).”

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

3. In section 27(1) of the Act (reliefs), after “schedule 4 (relief for certain acquisitions of residential property),” insert—  
“schedule 4A (first-time buyer relief).”

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

- 4.—(1) In section 65 of the Act (general interpretation), after the definition of “employee” insert—  
““first-time buyer relief” means relief under schedule 4A.”
- (2) In schedule 20 of the Act (index of defined expressions), after the entry for “exempt transaction” insert—

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“first-time buyer relief	section 65”.
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**Insertion of schedule 4A (first-time buyer relief) into the Act**

5. After schedule 4 of the Act, insert schedule 4A contained in the schedule of this Order.

**Transitional provision**

6. The amendments made by articles 2 to 5 apply only in relation to a chargeable transaction in respect of which—
- (a) the contract is entered into on or after 9th February 2018; and
  - (b) the effective date is on or after 30th June 2018.

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(1) Paragraph (za) was inserted by section 2(1)(a) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 ([asp 11](#)).

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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 (First-Time Buyer Relief) (Scotland) Order 2018 No. 221

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