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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 123**

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),”.