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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 123**

**LAND AND BUILDINGS TRANSACTION TAX**

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

*Made* - - - - *17th March 2015*  
*Coming into force* - - *1st April 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 27(3)(a) and (b) and (4) and 68(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 68(2)(c) of that Act, a draft of this instrument has been laid before, and approved by resolution of, the Scottish Parliament.

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<sup>(1)</sup> 2013 asp. 11.