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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 221**

**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),”.

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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](#)).