
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 222

The Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018 and comes into force on 30th June 2018.

(2) In this Order “the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.