Status:	This is the	original v	ersion	(as it was	originally ma	de). This
item of	legislation	is current	lv onlv	available	in its original	format.

SCOTTISH STATUTORY INSTRUMENTS

2017 No. 233

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017

Made - - - - 29th June 2017
Coming into force 30th June 2017

THE LAND AND BUILDINGS TRANSACTION TAX (ADDITIONAL AMOUNT-SECOND HOMES MAIN RESIDENCE RELIEF) (SCOTLAND) ORDER 2017

- 1. Citation and commencement
- 2. Amendment of schedule 2A
- 3. Repayment of additional amount: spouses, civil partners and cohabitants replacing main residence
- 4. Relief for replacement of main residence: spouses, civil partners and cohabitants
- 5. Transitional provision Signature Explanatory Note