
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