

Draft Order laid before the Scottish Parliament under section 68(2) of the Land and Buildings Transaction Tax (Scotland) Act 2013, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Addition
and Modification of Reliefs) (Scotland) Order 2015

Made - - - - 2015
Coming into force - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by section 27(3) of the Land and Buildings Transaction Tax (Scotland) Act 2013⁽¹⁾.

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

(1) [2013 asp 11](#). The Revenue Scotland and Tax Powers Act [2014 \(asp 16\)](#) makes amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 not relevant to this Order.