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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

The Land and Buildings Transaction Tax  
(Sub-sale Development Relief and Multiple  
Dwellings Relief) (Scotland) Order 2015

PART 2

Sub-sale development relief

**Amendment of section 27(1) of the Act**

- 3.** In section 27(1) of the Act (reliefs) after “schedule 10 (group relief),” insert—  
“schedule 10A (sub-sale development relief)”.