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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2017 No.**

**LAND AND BUILDINGS TRANSACTION TAX**

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

*Made* - - - - - 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