
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2018 No.

The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018

PART 2

First-time buyer relief

Amendment of section 27(1) of the Act

3. In section 27(1) of the Act (reliefs), after “schedule 4 (relief for certain acquisitions of residential property),” insert—

“schedule 4A (first-time buyer relief).”