
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 65 of and schedule 20 of the Act

4.—(1) In section 65 of the Act (general interpretation), after the definition of “employee” insert—

““first-time buyer relief” means relief under schedule 4A.”.

(2) In schedule 20 of the Act (index of defined expressions), after the entry for “exempt transaction” insert—

“first-time buyer relief

section 65”.
