
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2018 No.

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

PART 1

General

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 and comes into force on 30th June 2018.

(2) In this Order “the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.

PART 2

First-time buyer relief

Amendment of section 25 of the Act

2. In section 25(3) of the Act (amount of tax chargeable), after paragraph (za)(1) insert—
“(zb) schedule 4A (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),”.

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”.
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(1) Paragraph (za) was inserted by section 2(1)(a) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 ([asp 11](#)).

Insertion of schedule 4A (first-time buyer relief) into the Act

5. After schedule 4 of the Act, insert schedule 4A contained in the schedule of this Order.

Transitional provision

6. The amendments made by articles 2 to 5 apply only in relation to a chargeable transaction in respect of which—

- (a) the contract is entered into on or after 9th February 2018; and
- (b) the effective date is on or after 30th June 2018.

St Andrew's House,
Edinburgh
Date

Name
A member of the Scottish Government