Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 No. 221

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Land and Buildings Transaction Tax (Scotland) Act 2013 to insert a new schedule 4A which provides for a targeted relief. The targeted relief is to provide a degree of relief from land and buildings transaction tax for first-time buyers.