
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2023 No.

**The Land and Buildings Transaction Tax
(Green Freeports Relief) (Scotland) Order 2023**

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 and comes into force on 1 October 2023.

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