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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2023 No.**

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

**Interest where relief is withdrawn**

**3.**—(1) The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015(1) are amended as follows.

(2) In regulation 3—

- (a) the word “or” at the end of paragraph (f) is revoked,
- (b) at the end of paragraph (g), for “and” substitute “or”,
- (c) after paragraph (g) insert—

“(h) in relation to the withdrawal of relief under schedule 16D of the LBTT(S) Act 2013, an event mentioned in paragraph 8(1) of that schedule; and”.

(3) In regulation 4, in the Column headed ‘Relevant date’ corresponding with Land and buildings transaction tax—

- (a) the word “or” at the end of paragraph (vi) is revoked,
- (b) at the end of paragraph (vii), insert—

“, or

(viii) Part 4 of schedule 16D (green freeports relief) of the LBTT(S) Act 2013,”.