Draft Order laid before the Scottish Parliament under section 68(2)(c) of the Land and Buildings Transaction Tax (Scotland) Act 2013, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2023 No.

LAND AND BUILDINGS TRANSACTION TAX

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

Made - - - -	*2023*
Coming into force - -	*1st October 2023*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 27(3)(a) and 68(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013(**1**) and all other powers enabling them to do so.

In accordance with section 68(2)(c) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

(**1**) 2013 asp 11.