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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 123**

**The Land and Buildings Transaction Tax  
(Sub-sale Development Relief and Multiple  
Dwellings Relief) (Scotland) Order 2015**

**PART 1**

General

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 and comes into force on 1st April 2015.

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

**PART 2**

Sub-sale development relief

**Amendment of section 25 of the Act**

2. After section 25(3)(b) of the Act (amount of tax chargeable), insert—  
“(ba) schedule 10A (sub-sale development relief),”.

**Amendment of section 27(1) of the Act**

3. In section 27(1) of the Act (reliefs) after “schedule 10 (group relief),” insert—  
“schedule 10A (sub-sale development relief),”.

**Amendment of section 33 of the Act**

4. In section 33 of the Act (further return where relief withdrawn)—  
(a) after subsection (1)(d) insert—  
“(da) Part 3 of schedule 10A (sub-sale development relief),” and  
(b) after subsection (4)(d) insert—  
“(da) in relation to the withdrawal of sub-sale development relief, the end of the relevant period within the meaning of paragraph 4(3) of schedule 10A,”.

**Amendment of section 58 of the Act**

5. After section 58(h) of the Act (connected persons) insert—



St Andrew's House,  
Edinburgh  
17th March 2015

*JOHN SWINNEY*  
A member of the Scottish Government