

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2015 No. 93**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Addition and Modification of Reliefs) (Scotland) Order 2015**

*Made - - - - 25th February 2015*

*Coming into force - - 1st April 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 27(3) of the Land and Buildings Transaction Tax (Scotland) Act 2013<sup>(1)</sup>.

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

---

(1) [2013 asp 11](#). The Revenue Scotland and Tax Powers Act [2014 \(asp 16\)](#) makes amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 not relevant to this Order.