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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 221**

**The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018**

**PART 1**

**General**

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 and comes into force on 30th June 2018.

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

**PART 2**

**First-time buyer relief**

**Amendment of section 25 of the Act**

2. In section 25(3) of the Act (amount of tax chargeable), after paragraph (za)(1) insert—  
“(zb) schedule 4A (first-time buyer relief),”.

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

3. In section 27(1) of the Act (reliefs), after “schedule 4 (relief for certain acquisitions of residential property),” insert—

“schedule 4A (first-time buyer relief),”.

**Amendment of section 65 of and schedule 20 of the Act**

4.—(1) In section 65 of the Act (general interpretation), after the definition of “employee” insert—

““first-time buyer relief” means relief under schedule 4A,”.

(2) In schedule 20 of the Act (index of defined expressions), after the entry for “exempt transaction” insert—

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“first-time buyer relief	section 65”.
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(1) Paragraph (za) was inserted by section 2(1)(a) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 ([asp 11](#)).

**Insertion of schedule 4A (first-time buyer relief) into the Act**

5. After schedule 4 of the Act, insert schedule 4A contained in the schedule of this Order.

**Transitional provision**

6. The amendments made by articles 2 to 5 apply only in relation to a chargeable transaction in respect of which—

- (a) the contract is entered into on or after 9th February 2018; and
- (b) the effective date is on or after 30th June 2018.

St Andrew's House,  
Edinburgh  
28th June 2018

*DEREK MACKAY*  
A member of the Scottish Government