
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 221

LAND AND BUILDINGS TRANSACTION TAX

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

Made - - - - 28th June 2018
Coming into force - - 30th June 2018

The Scottish Ministers make the following Order in exercise of the powers conferred by section 27(3) (a) 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.