

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Land and Buildings Transaction Tax (Scotland) Act 2013 to insert a new schedule 4A which provides for a targeted relief. The targeted relief is to provide a degree of relief from land and buildings transaction tax for first-time buyers.