
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 104

**The Land and Buildings Transaction Tax
(Miscellaneous Amendments) (Scotland) Order 2024**

Relief for certain acquisitions by local authorities

- 2.** In section 27(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013 (reliefs) after “schedule 6 (relief for certain acquisitions by registered social landlords),” insert—
- “schedule 6A (relief for certain acquisitions by local authorities).”