
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 LAND AND BUILDINGS TRANSACTION TAX
(FIRST-TIME BUYER RELIEF) (SCOTLAND) ORDER 2018**

PART 1

General

1. Citation, commencement and interpretation

PART 2

First-time buyer relief

2. Amendment of section 25 of the Act
 3. Amendment of section 27(1) of the Act
 4. Amendment of section 65 of and schedule 20 of the Act
 5. Insertion of schedule 4A (first-time buyer relief) into the Act
 6. Transitional provision
- Signature

SCHEDULE
Explanatory Note