Status:	This is i	the origin	ıal versio	n (as it wa:	s origi	inally made).	This
item of	legislati	ion is cur	rently on	lv available	e in its	original for	mat

### 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