

Draft Order laid before the Scottish Parliament under section 68(2)(ja) of the Land and Buildings Transaction Tax (Scotland) Act 2013, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017

Made - - - - 2017
Coming into force - - 30th June 2017

The Scottish Ministers make the following Order in exercise of the powers conferred by paragraph 19(3)(a) of schedule 2A 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)(ja)⁽²⁾ of that Act, a draft of this instrument has been laid before, and approved by resolution of, the Scottish Parliament.

(1) 2013 asp 11. Schedule 2A was inserted by section 1(3) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11) ("the 2016 Act").
(2) Section 68 was relevantly amended by section 2(1)(c)(i) of the 2016 Act.