
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 280

**The Land and Buildings Transaction Tax
(Green Freeports Relief) (Scotland) Order 2023**

Interest where relief is withdrawn

3.—(1) The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015(1) are amended as follows.

(2) In regulation 3—

- (a) the word “or” at the end of paragraph (f) is revoked,
- (b) at the end of paragraph (g), for “and” substitute “or”,
- (c) after paragraph (g) insert—

“(h) in relation to the withdrawal of relief under schedule 16D of the LBTT(S) Act 2013, an event mentioned in paragraph 8(1) of that schedule; and”.

(3) In regulation 4, in the Column headed ‘Relevant date’ corresponding with Land and buildings transaction tax—

- (a) the word “or” at the end of paragraph (vi) is revoked,
- (b) at the end of paragraph (vii), insert—

“, or

(viii) Part 4 of schedule 16D (green freeports relief) of the LBTT(S) Act 2013,”.