DRAFT SCOTTISH STATUTORY INSTRUMENTS

2018 No.

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018

 Made
 2018

 Coming into force
 30th June 2018

THE LAND AND BUILDINGS TRANSACTION TAX (GROUP RELIEF MODIFICATION) (SCOTLAND) ORDER 2018

- 1. Citation, commencement and interpretation
- 2. Amendment of schedule 10 of the Act
- 3. Transitional provision Signature Explanatory Note