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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2023 No.**

**LAND AND BUILDINGS TRANSACTION TAX**

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

*Made* - - - - 2023

*Coming into force* 1st October 2023

THE LAND AND BUILDINGS TRANSACTION TAX  
(GREEN FREEPORTS RELIEF) (SCOTLAND) ORDER 2023

1. Citation, commencement and interpretation
  2. Green freeports relief
  3. Interest where relief is withdrawn
- Signature

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SCHEDULE —

Explanatory Note