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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 123**

**LAND AND BUILDINGS TRANSACTION TAX**

The Land and Buildings Transaction Tax  
(Sub-sale Development Relief and Multiple  
Dwellings Relief) (Scotland) Order 2015

*Made - - - - 17th March 2015*  
*Coming into force 1st April 2015*

THE LAND AND BUILDINGS TRANSACTION TAX  
(SUB-SALE DEVELOPMENT RELIEF AND MULTIPLE  
DWELLINGS RELIEF) (SCOTLAND) ORDER 2015

PART 1

General

1. Citation, commencement and interpretation

PART 2

Sub-sale development relief

2. Amendment of section 25 of the Act
3. Amendment of section 27(1) of the Act
4. Amendment of section 33 of the Act
5. Amendment of section 58 of the Act
6. Amendment of section 65 of and schedule 20 to the Act
7. Insertion of schedule 10A (sub-sale development relief) into the Act

PART 3

Multiple dwellings relief

8. Modification of schedule 5 to the Act
  9. Prescribed proportion
- Signature

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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SCHEDULE  
Explanatory Note