
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 123

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

PART 2

Sub-sale development relief

Amendment of section 27(1) of the Act

- 3.** In section 27(1) of the Act (reliefs) after “schedule 10 (group relief),” insert—
“schedule 10A (sub-sale development relief).”