
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 65 of and schedule 20 to the Act

6.—(1) In section 65 of the Act (general interpretation), after the definition of “registered social landlord” insert—

“sub-sale development relief” means relief under schedule 10A,.”

(2) In schedule 20 to the Act (index of defined expressions), after the entry for “subject-matter” insert—

“sub-sale development relief	section 65.”
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