
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 25 of the Act

2. After section 25(3)(b) of the Act (amount of tax chargeable), insert—
 “(ba) schedule 10A (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),”.

Amendment of section 33 of the Act

4. In section 33 of the Act (further return where relief withdrawn)—
 (a) after subsection (1)(d) insert—
 “(da) Part 3 of schedule 10A (sub-sale development relief),” and
 (b) after subsection (4)(d) insert—
 “(da) in relation to the withdrawal of sub-sale development relief, the end of the
 relevant period within the meaning of paragraph 4(3) of schedule 10A,”.

Amendment of section 58 of the Act

5. After section 58(h) of the Act (connected persons) insert—
 “(ha) paragraph 17 of schedule 10A,”.

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—

Status: This is the original version (as it was originally made).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

“sub-sale development relief section 65.”

Insertion of schedule 10A (sub-sale development relief) into the Act

7. After schedule 10 to the Act, insert schedule 10A contained in the Schedule to this Order.