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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 221**

The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018

PART 1

General

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 and comes into force on 30th June 2018.

(2) In this Order “the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.