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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 280**

The Land and Buildings Transaction Tax  
(Green Freeports Relief) (Scotland) Order 2023

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Green Freeports Relief) (Scotland) Order 2023 and comes into force on 1 October 2023.

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