SCOTTISH STATUTORY INSTRUMENTS

2025 No. 158

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Group Relief and Sub-sale Development Relief Modifications) (Scotland) Order 2025

Made - - - -	*21st May 2025*
Coming into force - -	*2nd June 2025*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 27(3) and 68(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013(**a**) and all other powers enabling them to do so.

In accordance with section 68(2)(c) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Group Relief and Sub-sale Development Relief Modifications) (Scotland) Order 2025.

(2) This Order comes into force on 2 June 2025.

Land and Buildings Transaction Tax: group relief

2.—(1) Schedule 10 (group relief) of the Land and Buildings Transaction Tax (Scotland) Act 2013 is modified as follows.

(2) In paragraph 7, before "10" insert "9 or".

Land and Buildings Transaction Tax: sub-sale development relief

3.—(1) Schedule 10A (sub-sale development relief) of the Land and Buildings Transaction Tax (Scotland) Act 2013(**b**) is modified as follows.

(**a**) 2013 asp 11.
(**b**) Schedule 10A inserted by The Land and Buildings Transaction Tax (Sub-sale Development Relief and Multiple Dwellings Relief) (Scotland) Order 2015 (S.S.I. 2015/123).

(2) In paragraph 4(3), for "date on which the first buyer entered into" substitute "effective date of".

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
21st May 2025

EXPLANATORY NOTE

(This note is not part of the Order)

This Order modifies the Land and Buildings Transaction Tax (Scotland) Act 2013. It modifies paragraph 7 of schedule 10 and paragraph 4 of schedule 10A which provide certain reliefs from Land and Buildings Transaction Tax.

Article 2 modifies paragraph 7 of schedule 10 in order to extend group relief in non-partition demergers.

Article 3 modifies paragraph 4 of schedule 10A to provide that the period for sub-sale relief should commence on the date of the qualifying sub-sale.

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