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# **Finance and Constitution Committee Comataidh Ionmhais is Bun-reachd**

## **Subordinate Legislation**



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# Finance and Constitution Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any report or other document laid before the Parliament by members of the Scottish Government containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made to them by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.

(e) constitutional matters falling within the responsibility of the Cabinet Secretary for Finance and the Constitution



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[finance.constitution@parliament.scot](mailto:finance.constitution@parliament.scot)



0131 348 5215

# Committee Membership



**Convener**  
**Bruce Crawford**  
Scottish National Party



**Deputy Convener**  
**Adam Tomkins**  
Scottish Conservative  
and Unionist Party



**Neil Bibby**  
Scottish Labour



**Willie Coffey**  
Scottish National Party



**Ash Denham**  
Scottish National Party



**Murdo Fraser**  
Scottish Conservative  
and Unionist Party



**Patrick Harvie**  
Scottish Green Party



**James Kelly**  
Scottish Labour



**Liam Kerr**  
Scottish Conservative  
and Unionist Party



**Ivan McKee**  
Scottish National Party



**Maree Todd**  
Scottish National Party

# Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 [draft]

1. 1. The Committee took evidence on the [Land and Buildings Transaction Tax \(Additional Amount-Second Homes Main Residence Relief\) \(Scotland\) Order 2017 \[draft\]](#) from Derek Mackay, Cabinet Secretary for Finance and the Constitution at its meeting on 21 June 2017. The Official Report is available on the [Committee's website](#).
2. The Order was laid on 19 May and amends the Land and Buildings Transaction Tax (Scotland) Act 2013 as amended by the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 to ensure that a couple who are being treated as one economic unit when determining if the additional dwelling supplement applies, are also treated as a single economic unit when it comes to determining whether the additional dwelling supplement should be repaid.
3. The Delegated Powers and Law Reform Committee considered the Order at its meeting on 6 June and had no issues to report.
4. Following evidence the Cabinet Secretary moved motion S5M-05994—  
  
That the Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 [draft] be approved.
5. The motion was agreed to.

The Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 [draft] be approved.

