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

# **Report on LBTT Subordinate Legislation considered on 13 June 2018**



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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



**Alexander Burnett**  
Scottish Conservative  
and Unionist Party



**Willie Coffey**  
Scottish National Party



**Ash Denham**  
Scottish National Party



**Murdo Fraser**  
Scottish Conservative  
and Unionist Party



**Emma Harper**  
Scottish National Party



**Patrick Harvie**  
Scottish Green Party



**James Kelly**  
Scottish Labour



**Ivan McKee**  
Scottish National Party

# Land and Buildings Transactions Tax Subordinate Legislation

1. At its meeting on 13 June 2018 the Committee took evidence from Derek Mackay, Cabinet Secretary for Finance and the Constitution, in relation to two pieces of subordinate legislation-
  - The Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018 <sup>1</sup>
  - The Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 <sup>2</sup>
2. The Official Report of the evidence sessions is available on the Committee's website. <sup>3</sup>
3. Both Orders were laid on 17 May and are subject to the affirmative procedure.
4. The Delegated Powers and Law Reform Committee considered both Orders on 29 May and determined that it did not need to draw the attention of the Parliament to either instrument.
5. A key issue during the Committee's consideration of the statutory instruments related to whether it would be possible for the Group Relief Modification to be applied retrospectively.
6. During evidence, the Cabinet Secretary stated that-
  - ” after detailed consideration, I can confirm that if the order is approved by the Scottish Parliament, the Scottish Government intends to introduce legislation to make the change in question retrospective in effect at an appropriate future opportunity.
7. Following evidence, the Cabinet Secretary moved motion S5M-12474—

“That the Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018 [draft] be approved.”
8. The Cabinet Secretary then moved motion S5M-12473—

“That the Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 [draft] be approved.”
9. Both motions were agreed to.

The Finance and Constitution Committee recommends that the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018 [draft] and the Land

and Buildings Transaction Tax (First-Time Buyer Relief) (Scotland) Order 2018 [draft] be approved.

**Finance and Constitution Committee**

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- 1 [http://www.legislation.gov.uk/sdsi/2018/9780111039151/pdfs/sdsi\\_9780111039151\\_en.pdf](http://www.legislation.gov.uk/sdsi/2018/9780111039151/pdfs/sdsi_9780111039151_en.pdf)
- 2 [http://www.legislation.gov.uk/sdsi/2018/9780111039168/pdfs/sdsi\\_9780111039168\\_en.pdf](http://www.legislation.gov.uk/sdsi/2018/9780111039168/pdfs/sdsi_9780111039168_en.pdf)
- 3 <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11607>



