

Parliamentary Bureau – Approval of Scottish Statutory Instrument

Affirmative

[Land and Buildings Transaction Tax \(Group Relief and Sub-sale Development Relief Modifications\) \(Scotland\) Order 2025 \(SSI 2025/Draft\)](#)

1. Under Rule 10.6.5, the Bureau is required to lodge the following motion—

Jamie Hepburn on behalf of the Parliamentary Bureau: That the Parliament agrees that the Land and Buildings Transaction Tax (Group Relief and Sub-sale Development Relief Modifications) (Scotland) Order 2025 (SSI 2025/Draft) be approved.

Purpose

2. To amend Schedule 10 (Group Relief) and Schedule 10A (Sub-sale Development Relief) of [the Land and Buildings Transaction Tax \(Scotland\) Act 2013](#).
3. The [Explanatory Notes in relation to the 2013 Act](#) explain that Schedule 10 of the 2013 Act “provides for relief from Land and Buildings Transaction (LBTT) for the intra-group transfer of property held by companies if the relevant conditions are met”.
4. This SSI amends Schedule 10 of the 2013 Act to ensure that group relief is available in instances of non-partition demergers. The Policy Note explains that the overall effect is to ensure that Paragraph 5(b) of the Schedule, which restricts the availability of group relief where two companies cease to be 75% members of the same group, does not apply to ‘relevant transactions’. The SSI also amends Schedule 10A of the 2013 Act to clarify the point at which the relevant five-year development period commences in respect of sub-sale development relief.

Consideration by committee

5. At its meeting on 29 April 2025 the Finance and Public Administration Committee agreed to recommend that the Instrument be approved. The Committee’s [report was published on 7 May 2025](#).

Decision

6. Business Managers are invited to note that the above motion will be lodged.
7. Business Managers should reserve their position if their party intends to speak against or oppose the motion.

Parliamentary Business Team
May 2025