Parliamentary Bureau – Approval of Scottish Statutory Instruments

Affirmative Instruments

Land and Buildings Transaction Tax (Investment Zones Relief) (Scotland) Order 2026 (SSI 2026/Draft)

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

   Graeme Dey on behalf of the Parliamentary Bureau: That the Parliament agrees that the Land and Buildings Transaction Tax (Investment Zones Relief) (Scotland) Order 2026 (SSI 2026/Draft) be approved.

Purpose

2. To insert a new Schedule (16E) into the Land and Buildings Transaction Tax (Scotland) Act 2013, to provide for relief from Land and Buildings Transaction Tax (LBTT) for eligible transactions within an Investment Zone designated tax site. The Order also makes "related amendments to the 2013 Act and to the Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015 in connection with the introduction of this new LBTT relief".

Consideration by committee

3. At its meeting on 6 January 2026 the Finance and Public Administration Committee agreed by division (For 5, Against 1, Abstentions 1) to recommend that the Instrument be approved. The Committee's report was published on 19 January 2026.

Decision

4. Business Managers are invited to note that the above motion will be lodged.

5. Business Managers should reserve their position if their party intends to speak against or oppose the motion.

Parliamentary Business Team
January 2026