

Parliamentary Bureau – Approval of Scottish Statutory Instruments

Affirmative Instruments

Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2024 (SSI 2024/Draft)

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

George Adam on behalf of the Parliamentary Bureau: That the Parliament agrees that the Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2024 (SSI 2024/Draft) be approved.

Purpose

2. Land and Buildings Transaction Tax (LBTT) is payable on transactions of residential and non-residential properties and land in Scotland. Additional Dwelling Supplement (ADS) is a surcharge of 6% on purchases of additional residential properties. The amendments set out in this draft Order include establishing a new targeted relief from LBTT for local authorities and provide exemptions from LBTT ADS in certain circumstances relating to joint buyers, inherited property, ownership interest, divorce, dissolution of a civil partnership or judicial separation. The draft Order also increases the timelines in the ADS legislation from 18 months to 36 months.

Consideration by committee

3. At its meeting on 6 February 2024 the Finance and Public Administration Committee agreed to recommend that the Regulations be approved. The [Committee report was published on 27 February 2024](#).

Scottish Food Commission (Appointment) Regulations 2024 (SSI 2024/Draft)

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

George Adam on behalf of the Parliamentary Bureau: That the Parliament agrees that the Scottish Food Commission (Appointment) Regulations 2024 (SSI 2024/Draft) be approved.

Purpose

5. To set out the criteria that the Scottish Ministers must have regard to when making appointments of members of the Scottish Food Commission. They must have regard to the desirability of the Scottish Food Commission including members who are representative of interests in relevant areas or who have experience or expertise of food-related issues in relation to a range of relevant matters.

Consideration by committee

6. At its meeting on 28 February 2024 the Rural Affairs and Islands Committee agreed to recommend that the Regulations be approved. The Committee [report was published on 28 February 2024](#).

Decision

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

Parliamentary Business Team
February 2024