
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015

Made - - - - - *2015*

Coming into force *1st April 2015*

THE LAND AND BUILDINGS TRANSACTION TAX (TAX RATES AND TAX BANDS) (SCOTLAND) ORDER 2015

1. Citation, commencement, application and interpretation
 2. Land and buildings transaction tax rates and tax bands – residential property transactions
 3. Land and buildings transaction tax rates and tax bands – non-residential property transactions
 4. Land and buildings transaction tax rates and tax bands – chargeable consideration which consists of rent
- Signature

SCHEDULE — TAX BANDS AND TAX RATES

Explanatory Note