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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 372**

**The Land and Buildings Transaction Tax (Tax Rates and Tax Bands etc) (Scotland) Amendment Order 2018**

**Citation, commencement, application and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Tax Rates and Tax Bands etc) (Scotland) Amendment Order 2018 and comes into force on 25 January 2019.

(2) This Order has effect in relation to land transactions in relation to which the effective date is on or after 25 January 2019.

(3) In this Order, “the Order” means the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015<sup>(1)</sup>.

(4) In this Order, “the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.