Status:	This is	the o	original	version	(as it was	origin	nally made).	This
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SCOTTISH STATUTORY INSTRUMENTS

2018 No. 372

LAND AND BUILDINGS TRANSACTION TAX

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

Approved by the Scottish Parliament

Made - - - 12th December 2018

Laid before the Scottish

Parliament - - 13th December 2018
Coming into force 25th January 2019

THE LAND AND BUILDINGS TRANSACTION TAX (TAX RATES AND TAX BANDS ETC) (SCOTLAND) AMENDMENT ORDER 2018

- 1. Citation, commencement, application and interpretation
- 2. Amendment of the Order non-residential property transactions
- 3. Amendment of schedule 2A (additional amount: transactions relating to second homes etc.) of the Act
- 4. Transitional provision Signature Explanatory Note