
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

<i>Made</i>	- - - -	<i>12th December 2018</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>13th December 2018</i>
<i>Coming into force</i>		<i>25th January 2019</i>

**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