SCOTTISH STATUTORY INSTRUMENTS

2020 No. 24

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment Order 2020

Approved by the Scottish Parliament

at 2.15 p.m. on 6th February 2020 at 4.00 p.m. on 6th February 2020

Coming into force

7th February 2020

THE LAND AND BUILDINGS TRANSACTION TAX (TAX RATES AND TAX BANDS) (SCOTLAND) AMENDMENT ORDER 2020

- 1. Citation, commencement, application and interpretation
- 2. Amendment of the Order Rent
- Transitional provision Signature Explanatory Note