
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 375

The Land and Buildings Transaction Tax
(additional amount: transactions relating to second
homes etc.) (Scotland) Amendment Order 2022

Transitional provision

3. This Order does not have effect in relation to any land transaction in relation to which the effective date is on or after 16 December 2022 if contracts for the land transaction have been entered into prior to 16 December 2022.