
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 104

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax
(Miscellaneous Amendments) (Scotland) Order 2024

Made - - - - 27th March 2024

Coming into force 1st April 2024

THE LAND AND BUILDINGS TRANSACTION TAX
(MISCELLANEOUS AMENDMENTS) (SCOTLAND) ORDER 2024

1. Citation and commencement
2. Relief for certain acquisitions by local authorities
3. After schedule 6 of the Land and Buildings Transaction Tax...
4. Amendment of schedule 2A
5. In paragraph 2(2)— (a) in head (a), for “18” substitute...
6. In paragraph 6— (a) after sub-paragraph (1), insert—
7. (1) Paragraph 8(1) is amended in accordance with paragraphs (2)...
8. After paragraph 9A insert— Relief for beneficiaries (1) A chargeable transaction to which this schedule applies by...
9. In paragraph 17(2) after “dwelling” insert “, but if the...
Signature

SCHEDULE
Explanatory Note