
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015

Land and buildings transaction tax rates and tax bands – residential property transactions

2. For the purposes of section 24(1)(a) of the LBTT(S) Act 2013 (residential property transactions) the tax bands and the percentage tax rates for each band for residential property transactions are specified in Table A in the Schedule to this Order.