
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 – non-residential property transactions

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