
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 – chargeable consideration which consists of rent

4. For the purposes of paragraph 3 of schedule 19 to the LBTT(S) Act 2013 (chargeable consideration which consists of rent) the tax bands and the percentage tax rates for each band applicable to chargeable consideration which consists of rent are specified in Table C in the Schedule to this Order.