

Draft Order laid before the Scottish Parliament under section 68(2) of the Land and Buildings Transaction Tax (Scotland) Act 2013, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2024 No.

LAND AND BUILDINGS TRANSACTION TAX

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

Made - - - - 2024
Coming into force - - 1st April 2024

The Scottish Ministers make the following Order in exercise of the powers conferred by section 27(3) and paragraph 19(3) of schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 68(2)(2) of that Act, a draft of this instrument has been laid before, and approved by resolution of, the Scottish Parliament.

(1) 2013 asp 11. Schedule 2A was inserted by section 1(3) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11) (“the 2016 Act”). There are amendments to paragraph 19 that are not relevant to this instrument.
(2) Section 68 was relevantly amended by section 2(1)(c)(i) of the 2016 Act.