
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 126

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

Citation, commencement, application and interpretation

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015 and comes into force on 1st April 2015.

(2) This Order has effect in relation to land transactions in relation to which—

(a) the effective date is on or after 1st April 2015; or

(b) the LBTT(S) Act 2013 applies by virtue of the Land and Buildings Transaction Tax (Transitional Provisions) (Scotland) Order 2014⁽¹⁾.

(3) In this Order, “the LBTT(S) Act 2013” means the Land and Buildings Transaction Tax (Scotland) Act 2013.