
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 215

**The Land and Buildings Transaction Tax
(Tax Rates and Tax Bands) (Scotland)
Amendment (No. 2) (Coronavirus) Order 2020**

Temporary amendment of the Order

2.—(1) From the coming into force of this Order until the end of the day of 31 March 2021, the Order applies in accordance with the modifications set out in this article.

(2) In Table A: Residential of the schedule of the Order—

- (a) in the second row (nil rate band), in the second column for “£145,000” substitute “£250,000”,
- (b) omit the third row (first tax band),
- (c) in the fourth row (second tax band), in the first column for “second” substitute “first”,
- (d) in the fifth row (third tax band), in the first column for “third” substitute “second”,
- (e) in the sixth row (fourth tax band), in the first column for “fourth” substitute “third”.