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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 24**

**The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment Order 2020**

**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) Amendment Order 2020 and comes into force on 7 February 2020.

(2) This Order has effect in relation to land transactions in relation to which the effective date is on or after 7 February 2020.

(3) In this Order, “the Order” means the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015<sup>(1)</sup>.

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(1) [S.S.I. 2015/126](#), as amended by [S.S.I. 2018/372](#).