
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 24

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

Transitional provision

3. This Order does not have effect in relation to any land transaction in relation to which the effective date is on or after 7 February 2020 if contracts for the land transaction have been entered into prior to 6 February 2020.