
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 375

**The Land and Buildings Transaction Tax
(additional amount: transactions relating to second
homes etc.) (Scotland) Amendment Order 2022**

**Amendment of schedule 2A (additional amount: transactions relating to second homes etc.)
of the Act**

2. Paragraph 4(2) of schedule 2A(1) (additional amount: transactions relating to second homes etc.) of the Act is amended by substituting “6%” for “4%”.

(1) Schedule 2A was inserted by section 1(3) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 ([asp 11](#)) and relevantly amended by [S.S.I. 2018/372](#).