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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 372**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Tax Rates and Tax Bands etc) (Scotland) Amendment Order 2018**

*Approved by the Scottish Parliament*

<i>Made</i>	- - - -	<i>12th December 2018</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>13th December 2018</i>
<i>Coming into force</i>		<i>25th January 2019</i>

**THE LAND AND BUILDINGS TRANSACTION TAX (TAX RATES AND TAX BANDS ETC) (SCOTLAND) AMENDMENT ORDER 2018**

1. Citation, commencement, application and interpretation
  2. Amendment of the Order – non-residential property transactions
  3. Amendment of schedule 2A (additional amount: transactions relating to second homes etc.) of the Act
  4. Transitional provision
- Signature  
Explanatory Note