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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2024 No.**

The Land and Buildings Transaction Tax  
(Miscellaneous Amendments) (Scotland) Order 2024

**Amendment of schedule 2A**

9. In paragraph 17(2) after “dwelling” insert “, but if the market value of the share in the ownership interest of the dwelling of any of the persons is less than £40,000, that share is not to be counted for the purposes of determining whether this schedule applies to a transaction under paragraph 2 of this schedule”.