
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 126

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015

Made - - - - *17th March 2015*

Coming into force - - *1st April 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 24(1) of and paragraph 3 of schedule 19 to the Land and Buildings Transaction Tax (Scotland) Act 2013^{M1} and all other powers enabling them to do so.

In accordance with section 68(2)(b) and (k)^{M2} of that Act a draft of this Order has been laid before and approved by resolution of the Scottish Parliament.

Marginal Citations

M1 [2013 asp 11](#).

M2 [Section 68](#) is amended by paragraph 9(16) of schedule 4 to the [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015, Introductory Text.