
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⁽¹⁾ and all other powers enabling them to do so.

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

(1) [2013 asp 11](#).

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