
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 372

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

Amendment of the Order – non-residential property transactions

2. Table B (non-residential) of the schedule of the Order is amended as follows—
 - (a) in respect of the first tax band in column 2 for “£350,000” substitute “£250,000”,
 - (b) in respect of the second tax band in column 2 for “£350,000” substitute “£250,000”,
 - (c) in respect of the first tax band in column 3 for “3%” substitute “1%”, and
 - (d) in respect of the second tax band in column 3 for “4.5%” substitute “5%”.