

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2018 No. 372**

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

**Amendment of schedule 2A (additional amount: transactions relating to second homes etc.) of the Act**

**3.** Paragraph 4(2) of schedule 2A(1) (additional amount: transactions relating to second homes etc.) of the Act is amended by substituting “4%” for 3%.