
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 372

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

Transitional provision

4. This Order does not have effect in relation to any land transaction in relation to which the effective date is on or after 25 January 2019 if contracts for the land transaction have been entered into prior to 12 December 2018.