

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2020 No. 215**

**The Land and Buildings Transaction Tax  
(Tax Rates and Tax Bands) (Scotland)  
Amendment (No. 2) (Coronavirus) Order 2020**

**Citation, commencement, application and interpretation**

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Amendment (No. 2) (Coronavirus) Order 2020 and comes into force on 15 July 2020.

(2) This Order has effect in relation to land transactions in relation to which the effective date is on or after the coming into force of this Order.

(3) In this Order, “the Order” means the Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015<sup>(1)</sup>.

---

<sup>(1)</sup> S.S.I. 2015/126, as amended by S.S.I. 2018/372 and S.S.I. 2020/24.