
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 375

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax
(additional amount: transactions relating to second
homes etc.) (Scotland) Amendment Order 2022

Approved by the Scottish Parliament

<i>Made</i>	- - - -	<i>at 11.41 a.m. on 15th</i>
		<i>December 2022</i>
<i>Laid before the Scottish</i>		<i>at 2.45 p.m. on 15th</i>
<i>Parliament</i>	- - - -	<i>December 2022</i>
<i>Coming into force</i>	- -	<i>16th December 2022</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by paragraph 19(1) of schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013⁽¹⁾ and all other powers enabling them to do so.

⁽¹⁾ 2013 asp 11.