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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 126**

**LAND AND BUILDINGS TRANSACTION TAX**

The Land and Buildings Transaction Tax (Tax Rates and Tax Bands) (Scotland) Order 2015

*Made* - - - - *17th March 2015*

*Coming into force* *1st April 2015*

THE LAND AND BUILDINGS TRANSACTION TAX (TAX RATES AND TAX BANDS) (SCOTLAND) ORDER 2015

1. Citation, commencement, application and interpretation
  2. Land and buildings transaction tax rates and tax bands – residential property transactions
  3. Land and buildings transaction tax rates and tax bands – non-residential property transactions
  4. Land and buildings transaction tax rates and tax bands – chargeable consideration which consists of rent
- Signature

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SCHEDULE TAX BANDS AND TAX RATES  
Explanatory Note