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SCOTTISH STATUTORY INSTRUMENTS

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**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 LAND AND BUILDINGS TRANSACTION TAX (ADDITIONAL  
AMOUNT: TRANSACTIONS RELATING TO SECOND  
HOMES ETC.) (SCOTLAND) AMENDMENT ORDER 2022**

1. Citation, commencement, application and interpretation
  2. Amendment of schedule 2A (additional amount: transactions relating to second homes etc.) of the Act
  3. Transitional provision
- Signature  
Explanatory Note