
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 104

The Land and Buildings Transaction Tax
(Miscellaneous Amendments) (Scotland) Order 2024

Amendment of schedule 2A

9. In paragraph 17(2) after “dwelling” insert “, but if the market value of the share in the ownership interest of the dwelling of any of the persons is less than £40,000, that share is not to be counted for the purposes of determining whether this schedule applies to a transaction under paragraph 2 of this schedule”.