SCOTTISH STATUTORY INSTRUMENTS

2024 No. 367

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (additional amount: transactions relating to second homes etc.) (Scotland) Amendment Order 2024

Approved by the Scottish Parliament

Made - - - - at 12.30 p.m. on 4th December 2024

Laid before the Scottish Parliament at 4.00 p.m. on 4th December 2024

Coming into force - - 5th December 2024

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(**a**) and all other powers enabling them to do so.

Citation, commencement, application and interpretation

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (additional amount: transactions relating to second homes etc.) (Scotland) Amendment Order 2024 and comes into force on 5 December 2024.

(2) This Order has effect in relation to land transactions in relation to which the effective date is on or after 5 December 2024.

(3) In this Order, "the Act" means the Land and Buildings Transaction Tax (Scotland) Act 2013.

Amendment of schedule 2A (additional amount: transactions relating to second homes etc.) of the Act

2. Paragraph 4(2) of schedule 2A(**b**) (additional amount: transactions relating to second homes etc.) of the Act is amended by substituting "8%" for "6%".

(**a**) 2013 asp 11.
(**b**) Schedule 2A was inserted by section 1(3) of the Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016 (asp 11) and relevantly amended by S.S.I. 2018/372 and S.S.I. 2022/375.

Transitional provision

3. This Order does not have effect in relation to any land transaction in relation to which the effective date is on or after 5 December 2024 if contracts for the land transaction have been entered into on or prior to 4 December 2024.

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
At 12.30 p.m. on 4th December 2024

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the additional amount payable in respect of residential property in relation to second homes as specified in paragraph 4(2) of schedule 2A of the Land and Buildings Transaction Tax Act 2013.

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