
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 375

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

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 2022 and comes into force on 16 December 2022.

(2) This Order has effect in relation to land transactions in relation to which the effective date is on or after 16 December 2022.

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