
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 351

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment Order 2014

Made - - - - 4th December 2014
Laid before the Scottish
Parliament - - - - 8th December 2014
Coming into force - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by paragraph 17(3)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013(1).

Citation and commencement

1. This Order may be cited as the Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment Order 2014 and comes into force on 1st April 2015.

Chargeable consideration: qualifying public or educational bodies

2. For paragraph 17(2)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (chargeable consideration: qualifying public or educational bodies) substitute—

“(c) any post-16 education body within the meaning of section 35(1) of the Further and Higher Education (Scotland) Act 2005 (asp 6)(2).”.

St Andrew’s House,
Edinburgh
4th December 2014

JOHN SWINNEY
A member of the Scottish Government

(1) 2013 asp 11. There are amendments to this Act not relevant to this Order.
(2) Section 35(1) was relevantly amended by paragraph 8(23) of schedule 1 to the Post-16 Education (Scotland) Act 2013 (asp 12).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order substitutes paragraph 17(2)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (which provides special rules for chargeable consideration in relation to qualifying public or educational bodies) in consequence of the Post-16 Education (Scotland) Act 2013 ([asp 12](#)).