

---

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<sup>(1)</sup>.

---

<sup>(1)</sup> 2013 asp 11. There are amendments to this Act not relevant to this Order.