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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 352**

**CHARITIES**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Definition of Charity) (Relevant Territories) (Scotland) Regulations 2014**

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

The Scottish Ministers make the following Regulations in exercise of the power conferred by paragraph 15(3)(d) of schedule 13 to the Land and Buildings Transaction Tax (Scotland) Act 2013<sup>(1)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Land and Buildings Transaction Tax (Definition of Charity) (Relevant Territories) (Scotland) Regulations 2014 and come into force on 1st April 2015.

**Specification of relevant territories**

2. The following territories are specified as relevant territories for the purpose of paragraph 15(1)(b)(i) of schedule 13 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (definition of “charity” for the purposes of charities relief)—

- (a) the Republic of Iceland;
- (b) the Principality of Liechtenstein; and
- (c) the Kingdom of Norway.

St Andrew’s House,  
Edinburgh  
4th December 2014

*JOHN SWINNEY*  
A member of the Scottish Government

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(1) 2013 asp 11. There are amendments to this Act not relevant to these Regulations.

**Status:** This is the original version (as it was originally made).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

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations specify the Republic of Iceland, the Principality of Liechtenstein and the Kingdom of Norway as relevant territories for the purpose of the meaning of a relevant territory in paragraph 15(3) of schedule 13 to the Land and Buildings Transaction Tax (Scotland) Act 2013. That schedule provides for charities relief in connection with land and buildings transaction tax.