
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

**The Land and Buildings Transaction Tax
(Administration) (Scotland) Regulations 2014**

PART 1

General

Citation and commencement

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

Interpretation

2.—(1) In these Regulations—

“the 2014 Act” means the Revenue Scotland and Tax Powers Act 2014⁽¹⁾; and

“the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013.

(2) In these Regulations, except where otherwise stated a reference to a numbered section is a reference to the section of the Act bearing that number and a reference to a numbered schedule is a reference to a schedule to the Act bearing that number.