
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 3

Alternative finance investment bonds/prescribed evidence

Prescribed evidence for the purpose of paragraph 11(1) of schedule 8

16. For the purpose of paragraph 11(1) of schedule 8 (condition D for operation of reliefs) the prescribed evidence is—

- (a) any document provided by the Keeper confirming the creation and registration of a standard security in favour of Revenue Scotland; and
- (b) the URN for the LBTT land transaction return on which relief from the tax was claimed on the transfer of the land from the original owner to the bond-issuer.