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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 375**

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

**PART 1**

**General**

**Interpretation**

**2.—(1)** In these Regulations—

“the 2014 Act” means the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup>; 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.