
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 322

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Open-ended Investment Companies) (Scotland) Regulations 2015

<i>Made</i>	- - - -	<i>4th September 2015</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>7th September 2015</i>
<i>Coming into force</i>		<i>6th October 2015</i>

THE LAND AND BUILDINGS TRANSACTION TAX (OPEN-ENDED INVESTMENT COMPANIES) (SCOTLAND) REGULATIONS 2015

1. Citation and commencement
 2. Interpretation
 3. Conversion of an authorised unit trust to an open-ended investment company - exemption from land and buildings transaction tax charge
 4. Amalgamation of an authorised unit trust with an open-ended investment company - exemption from land and buildings transaction tax charge
- Signature
Explanatory Note