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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 375**

**LAND AND BUILDINGS TRANSACTION TAX**

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

*Made - - - - 17th December 2014*  
*Laid before the Scottish*  
*Parliament - - 19th December 2014*  
*Coming into force 1st April 2015*

THE LAND AND BUILDINGS TRANSACTION TAX  
(ADMINISTRATION) (SCOTLAND) REGULATIONS 2014

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General

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**Status:** This is the original version (as it was originally made).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

### PART 3

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Signature

Explanatory Note