

2014 No. 376

LAND AND BUILDINGS TRANSACTION TAX

LAND REGISTRATION

**The Land and Buildings Transaction Tax (Ancillary Provision)
(Scotland) Order 2014**

Made - - - - *17th December 2014*

Laid before the Scottish Parliament *19th December 2014*

Coming into force - - *1st April 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 67(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013^(a) and all other powers enabling them to do so.

Citation and commencement

1.—(1) This Order may be cited as the Land and Buildings Transaction Tax (Ancillary Provision) (Scotland) Order 2014.

(2) This Order comes into force on 1st April 2015.

Registration in the Books of Council and Session

2. The Keeper of the Registers of Scotland need not accept an application for registration in the Books of Council and Session of a document effecting or evidencing a notifiable transaction (within the meaning of section 30 of the Land and Buildings Transaction Tax (Scotland) Act 2013) unless that application provides any information reasonably required by the Keeper to enable compliance with the Keeper's duty under section 43(1) of that Act.

JOHN SWINNEY

A member of the Scottish Government

St Andrew's House,
Edinburgh
17th December 2014

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under the powers conferred by section 67(1) of the Land and Buildings Transaction Tax (Scotland) Act 2013 (“the 2013 Act”).

Article 2 gives the Keeper of the Registers a statutory power in relation to applications for registration of a document in the Books of Council and Session. Applications must provide any information reasonably required by the Keeper to enable compliance with the Keeper’s duty under section 43(1) of the 2013 Act.

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