
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 377

**The Land and Buildings Transaction Tax
(Transitional Provisions) (Scotland) Order 2014**

Interpretation

2.—(1) In this Order—

“the Act” means the Land and Buildings Transaction Tax (Scotland) Act 2013;

“the 2003 Act” means the Finance Act 2003⁽¹⁾, as amended up to the commencement date;

“the commencement date” means such day as is appointed by order by the Treasury under section 29(4) of the Scotland Act 2012⁽²⁾;

“HMRC” means Her Majesty’s Revenue and Customs (within the meaning of section 4 of the Commissioners for Revenue and Customs Act 2005⁽³⁾); and

“a section 29(6) event” means one of the events listed in paragraphs (a) to (c) of section 29(6) of the Scotland Act 2012.

(2) In this Order any reference to a transaction, a land transaction, a land transfer or an arrangement are in respect of land situated in Scotland.

(1) 2003 c.14.
(2) 2012 c.11.
(3) 2005 c.11.