
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 377

LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax
(Transitional Provisions) (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⁽¹⁾ and all other powers enabling them to do so.

⁽¹⁾ 2013 asp 11.