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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 350**

**LAND AND BUILDINGS TRANSACTION TAX**

The Land and Buildings Transaction Tax  
(Prescribed Proportions) (Scotland) Order 2014

<i>Made</i>	- - - -	<i>4th December 2014</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>8th December 2014</i>
<i>Coming into force</i>		<i>1st April 2015</i>

THE LAND AND BUILDINGS TRANSACTION TAX  
(PRESCRIBED PROPORTIONS) (SCOTLAND) ORDER 2014

1. Citation, commencement and interpretation
  2. Prescribed proportion – multiple dwellings relief
  3. Prescribed proportion – acquisition relief
- Signature  
Explanatory Note