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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 376**

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

**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.