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SCOTTISH STATUTORY INSTRUMENTS

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**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 LAND AND BUILDINGS TRANSACTION TAX  
(TRANSITIONAL PROVISIONS) (SCOTLAND) ORDER 2014**

1. Citation, and commencement
  2. Interpretation
  3. Contracts entered into before 1st May 2012
  4. Contracts entered into after 1st May 2012 but before the commencement date
  5. Alternative property finance relief
  6. Alternative finance investment bonds
  7. Transfers of partnership interest pursuant to earlier arrangements
  8. Withdrawal of money etc. from partnership after transfer of a chargeable interest
  9. Partnership share attributable to partner
  10. Overlapping leases
  11. Assignment of lease granted prior to the commencement date /withdrawal of relief
  12. Variation of lease treated as grant of new lease
  13. Extension of lease treated as grant of new lease
- Signature  
Explanatory Note