
SCOTTISH STATUTORY INSTRUMENTS

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</i>		
<i>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