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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 279**

**The Land and Buildings Transaction Tax (Scotland)  
Act 2013 (Commencement No. 1) Order 2014**

**Citation and commencement**

1. This Order may be cited as the Land and Buildings Transaction Tax (Scotland) Act 2013 (Commencement No. 1) Order 2014 and comes into force on 7th November 2014.

**Day appointed**

2.—(1) The day appointed for the coming into force of the provisions of the Land and Buildings Transaction Tax (Scotland) Act 2013 specified in column 1 of the table in the Schedule to this Order (the subject matter of which is specified in column 2 of that table) is 7th November 2014.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.

St Andrew's House,  
Edinburgh  
24th October 2014

*JOHN SWINNEY*  
A member of the Scottish Government