| Status: | This is the | original ve | ersion (| as it was | originally made). T | his |
|---------|-------------|-------------|----------|-----------|----------------------|-----|
| item of | legislation | is currentl | v only o | available | in its original form | at. |

SCOTTISH STATUTORY INSTRUMENTS

2014 No. 350

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

Prescribed proportion – acquisition relief

3. The proportion prescribed for the purpose of paragraph 6(2) of schedule 11 to the LBTT(S) Act 2013 (acquisition relief) is 12.5%.