
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 350

LAND AND BUILDINGS TRANSACTION TAX

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

Made - - - - 4th December 2014
Laid before the Scottish
Parliament - - - - 8th December 2014
Coming into force - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by paragraph 12 of schedule 5 and paragraph 6(3) of schedule 11 to the Land and Buildings Transaction Tax (Scotland) Act 2013⁽¹⁾.

(1) [2013 asp 11](#). Schedule 11 is to be amended by paragraph 9(21) of schedule 4 to the Revenue Scotland and Tax Powers Act 2014 ([asp 16](#)).