

**2014 No. 351**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment 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 17(3)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013(a).

**Citation and commencement**

1. This Order may be cited as the Land and Buildings Transaction Tax (Qualifying Public or Educational Bodies) (Scotland) Amendment Order 2014 and comes into force on 1st April 2015.

**Chargeable consideration: qualifying public or educational bodies**

2. For paragraph 17(2)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (chargeable consideration: qualifying public or educational bodies) substitute—

“(c) any post-16 education body within the meaning of section 35(1) of the Further and Higher Education (Scotland) Act 2005 (asp 6)(b).”.

*JOHN SWINNEY*

A member of the Scottish Government

St Andrew's House,  
Edinburgh  
4th December 2014

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(a) 2013 asp 11. There are amendments to this Act not relevant to this Order.

(b) Section 35(1) was relevantly amended by paragraph 8(23) of schedule 1 to the Post-16 Education (Scotland) Act 2013 (asp 12).

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order substitutes paragraph 17(2)(c) of schedule 2 to the Land and Buildings Transaction Tax (Scotland) Act 2013 (which provides special rules for chargeable consideration in relation to qualifying public or educational bodies) in consequence of the Post-16 Education (Scotland) Act 2013 (asp 12).

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