SCOTTISH STATUTORY INSTRUMENTS

## 2014 No. 352

## CHARITIES LAND AND BUILDINGS TRANSACTION TAX

The Land and Buildings Transaction Tax (Definition of Charity) (Relevant Territories) (Scotland) Regulations 2014

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

Coming into force

## THE LAND AND BUILDINGS TRANSACTION TAX (DEFINITION OF CHARITY) (RELEVANT TERRITORIES) (SCOTLAND) REGULATIONS 2014

- 1. Citation and commencement
- 2. Specification of relevant territories Signature Explanatory Note