
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

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

The Scottish Ministers make the following Regulations in exercise of the power conferred by paragraph 15(3)(d) of schedule 13 to the Land and Buildings Transaction Tax (Scotland) Act 2013⁽¹⁾.

⁽¹⁾ 2013 asp 11. There are amendments to this Act not relevant to these Regulations.