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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 375**

**LAND AND BUILDINGS TRANSACTION TAX**

**The Land and Buildings Transaction Tax  
(Administration) (Scotland) Regulations 2014**

*Made - - - - 17th December 2014*  
*Laid before the Scottish*  
*Parliament - - - - 19th December 2014*  
*Coming into force - - 1st April 2015*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 42(1) of, and paragraphs 11(1), 20 and 21(5) and (6) of schedule 8 to, the Land and Buildings Transaction Tax (Scotland) Act 2013<sup>(1)</sup> and all other powers enabling them to do so.

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<sup>(1)</sup> 2013 asp 11; see the definition of “prescribed” in paragraph 3 of Schedule 8.