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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 375**

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

**PART 3**

Alternative finance investment bonds/prescribed evidence

**Interpretation**

**15.** In this Part—

“the Keeper” means the Keeper of the Registers of Scotland;

“LBTT” means land and buildings transaction tax;

“the original owner” is “P” as provided for by paragraph 8 of schedule 8; and

“URN” means the unique reference number allocated by Revenue Scotland to a land transaction for the purposes of LBTT.