
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 375

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

PART 3

Alternative finance investment bonds/prescribed evidence

Prescribed evidence for the purpose of paragraph 21(6) of schedule 8

19. For the purposes of paragraph 21(6) of schedule 8 (substitution of asset) the prescribed evidence is—

- (a) the URN for the LBTT land transaction return on which relief from the tax was claimed on the transfer of the land from the original owner to the bond-issuer;
- (b) the URN for the LBTT land transaction return on which relief from the tax was claimed on the transfer of the land from the bond-issuer to the original owner;
- (c) any document that confirms that the replacement land is not in the United Kingdom and that conditions A to C in Part 3 of schedule 8 have been met in relation to that land; and
- (d) any document as provided by the Keeper confirming that the land has been registered in the name of the original owner.