

Changes to legislation: Finance Act 1999, Cross Heading: Dispositions in Scotland is up to date with all changes known to be in force on or before 27 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 13

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

Modifications etc. (not altering text)

- C1** Sch. 13 restricted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 125\(1\)](#) (with [s. 125\(8\)](#))
- C1** Sch. 13 excluded (with effect in accordance with Sch. 24 para. 12(4) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 24 para. 5](#)

PART III

OTHER INSTRUMENTS

Dispositions in Scotland

- 18 (1) The following are chargeable with duty as a conveyance on sale—
- (a) a disposition of heritable property in Scotland to singular successors or purchasers;
 - (b) a disposition of heritable property in Scotland to a purchaser containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part of it;
- ^{F1}(c)
- ^{F2}(2)

Textual Amendments

- F1** Sch. 13 para. 18(1)(c) repealed (S.) (28.11.2004) by [Abolition of Feudal Tenure etc. \(Scotland\) Act 2000 \(asp 5\)](#), ss. 71, 77(2), sch. 12 para. 61, [sch. 13 Pt. 1](#) (with ss. 58, 62, 75); S.S.I. 2003/456, art. 2
- F2** Sch. 13 para. 18(2) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 32 para. 10\(3\)\(c\)](#) (with [Sch. 32 para. 22\(1\)\(b\)](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\)](#) Note