



Scotland Act 2012

CHAPTER 11

SCOTLAND ACT 2012

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- 3 Supplementary and transitional provision about elections
- 4 Presiding Officer and deputies
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Status: This is the original version (as it was originally enacted).

- 13 Exercise of power to make Order disqualifying persons from membership of the Parliament
- 14 Time limit for human rights actions against Scottish Ministers etc
- 15 Power to vary retrospective decisions about non-legislative acts

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SCHEDULES

SCHEDULE 1 — Amendments of Schedule 1 to the 1998 Act

- 1 Schedule 1 to the 1998 Act (constituencies, regions and regional...
- 2 Functions remaining with Boundary Commission for Scotland
- 3 Omit paragraph 5 and the italic heading preceding it.
- 4 (1) Paragraph 7 is amended as follows.
- 5 (1) Paragraph 8 is amended as follows.
- 6 (1) Paragraph 12 is amended as follows.
- 7 Omit paragraph 14(4).
- 8 Provision for constituencies and regions
- 9 For paragraph 2(2) (regions) substitute— (2) The regions are the...
- 10 Reference to “local authority areas”

SCHEDULE 2 — Scottish rate of income tax: consequential amendments

- 1 (1) The 1998 Act is amended as follows.
- 2 In Schedule 6 to the Income Tax (Earnings and Pensions)...
- 3 (1) The Commissioners for Revenue and Customs Act 2005 is...

SCHEDULE 3 — Scottish tax on land transactions: consequential amendments

Part 1 — DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

- 1 Finance Act 1931
- 2 Finance Act 2003
- 3 Omit section 44(9A)(b) (application of provisions relating to missives of...
- 4 In section 48 (chargeable interests)— (a) in subsection (2)(c) omit...
- 5 In section 55(5) (additional provisions determining amount of tax chargeable)—...
- 6 In section 57AA (first-time buyers)— (a) in subsection (2)(b) after...
- 7 In section 60 (compulsory purchase facilitating development)—
- 8 (1) Section 61 (compliance with planning obligations) is amended as...
- 9 Omit section 71A(10) (disapplication of section to Scotland).
- 10 Omit sections 72 and 72A (alternative property finance in Scotland)....
- 11 In section 73 (alternative property finance: land sold and re-sold)—...
- 12 (1) In section 73AB (arrangements to transfer control of financial...
- 13 (1) Section 73B (exempt interests) is amended as follows.
- 14 In section 73CA (application of sections 71A to 73 to...
- 15 Omit section 75 (crofting community right to buy).
- 16 In section 75C (anti-avoidance: supplemental), in subsection (4) for “,...
- 17 In section 77 (notifiable transactions), in subsection (2)(a) omit “and...

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- 18 In section 79 (registration of land transactions etc)—
- 19 In section 108 (linked transactions) after subsection (1) insert—
- 20 Omit section 117(3) (meaning of “major interest” in land in...
- 21 In section 119(2) (provisions as to effective date of transaction),...
- 22 In section 121 (minor definitions) omit— (a) the definition of...
- 23 In section 122 (index of defined expressions) omit the entries...
- 24 (1) Schedule 4 (chargeable consideration) is amended as follows.
- 25 (1) Schedule 10 (returns, etc) is amended as follows.
- 26 (1) Schedule 15 (partnerships) is amended as follows.
- 27 (1) Schedule 17A (further provision relating to leases) is amended...
- 28 Finance Act 2004
- 29 Finance (No. 2) Act 2005
- 30 Finance Act 2006
- 31 Finance Act 2009
- 32 Public Finance and Accountability (Scotland) Act 2000 (asp 1)
Part 2 — INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS
- 33 In this Part of this Schedule— “HMRC” means Her Majesty’s...
- 34 (1) An office-holder must provide to HMRC such of the...
- 35 Information acquired by HMRC under paragraph 34 is to be...

SCHEDULE 4 — Scottish tax on disposals to landfill: consequential amendments

- 1 The Finance Act 1996 is amended as follows.
- 2 Omit section 66(b) (landfill sites in Scotland).
- 3 Omit section 67(b) (operators of landfill sites in Scotland).
- 4 In section 70 (interpretation)— (a) in subsection (1) omit the...