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*Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

##### PART 1

##### DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

###### *Finance Act 1931*

- 1 (1) Section 28 of the Finance Act 1931 (production to Commissioners of instruments transferring land) is amended as follows.
- (2) In subsection (3), omit “or” after paragraph (a) and after paragraph (b) insert “; or (c) to a Scottish transaction.”
- (3) After subsection (3) insert—
- “(3A) In subsection (3) “Scottish transaction” means the acquisition of—
- (a) an estate, interest, right or power in or over land in Scotland, or
  - (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.”

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##### **Commencement Information**

- II** Sch. 3 para. 1 has effect as specified by [The Scotland Act 2012, Section 29 \(Disapplication of UK Stamp Duty Land Tax\) \(Appointed Day\) Order 2015 \(S.I. 2015/637\)](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 1.