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*Changes to legislation: There are currently no known outstanding effects  
for the Scotland Act 2012, Paragraph 14. (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 2003*

- 14 In section 73CA (application of sections 71A to 73 to first-time buyers), in subsection (1) omit “, 72, 72A”.

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##### **Commencement Information**

- II** Sch. 3 para. 14 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 14.