
*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 19. (See end of Document for details)*

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

Finance Act 2003

- 19 In section 108 (linked transactions) after subsection (1) insert—
- “(1A) A transaction is not a linked transaction if the land to which it relates is in Scotland.”

Commencement Information

- II** Sch. 3 para. 19 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 19.