
*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 20. (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

20 Omit section 117(3) (meaning of “major interest” in land in Scotland).

Commencement Information

- II** Sch. 3 para. 20 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 20.