
*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 23. (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

- 23 In section 122 (index of defined expressions) omit the entries relating to—
- (a) assignment (in Scotland);
 - (b) completion (in Scotland);
 - (c) standard security;
 - (d) surrender (in Scotland).

Commencement Information

- II** Sch. 3 para. 23 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 23.