
*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 27. (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

- 27 (1) Schedule 17A (further provision relating to leases) is amended as follows.
- (2) In paragraph 1 (meaning of “lease”) for “In the application of this Part to England and Wales or Northern Ireland” substitute “ In this Part ”.
- (3) In paragraph 4 (leases for indefinite term), in sub-paragraph (5)(b) omit “in England and Wales or Northern Ireland”.
- (4) In paragraph 7 (variable or uncertain rent), omit sub-paragraph (4A)(c) and (d).
- (5) In paragraph 10 (tenants' obligations etc that do not count as chargeable consideration), in sub-paragraph (1)(a) omit “(in Scotland, the leased premises)”.
- (6) In paragraph 12A(1) (agreement for lease) omit “in England and Wales or Northern Ireland”.
- (7) In paragraph 12B(1) (assignment of agreement for lease) omit “in England and Wales or Northern Ireland”.
- (8) In paragraph 13 (increase of rent treated as grant of new lease: variation of lease in first five years), in sub-paragraph (2)(b) for “any of paragraphs (a) to (d)” substitute “ paragraph (a) or (b) ”.
- ^{F1}(9)
- (10) Omit paragraph 19 (provisions relating to leases in Scotland).

Textual Amendments

F1 Sch. 3 para. 27(9) repealed (17.7.2013) by Finance Act 2013 (c. 29), Sch. 41 para. 7(2)(b)

Commencement Information

I1 Sch. 3 para. 27 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:

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