

---

*Changes to legislation: There are currently no known outstanding effects  
for the Scotland Act 2012, Paragraph 35. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 3

#### SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

##### PART 2

###### INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS

- 35 Information acquired by HMRC under paragraph 34 is to be treated, for the purposes of the Commissioners for Revenue and Customs Act 2005, as acquired in connection with a function of theirs.

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 35.