
Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 4. (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

- 4 In section 48 (chargeable interests)—
- (a) in subsection (2)(c) omit “in England and Wales or Northern Ireland”;
 - (b) omit subsection (4);
 - (c) in subsection (5) for “the United Kingdom” substitute “ England and Wales or Northern Ireland ”.

Commencement Information

- II** Sch. 3 para. 4 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 4.