
*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 6. (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

- 6 In section 57AA (first-time buyers)—
- (a) in subsection (2)(b) after “under the law of” insert “ Scotland or ”;
 - (b) in subsection (2)(c) omit “72, 72A”.

Commencement Information

- 11** Sch. 3 para. 6 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 6.