

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 2

INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS

- 33 In this Part of this Schedule—
- “HMRC” means Her Majesty’s Revenue and Customs;
 - “office-holder” means—
 - (a) a member of the Scottish Government, and
 - (b) the holder of an office in the Scottish Administration which is not a ministerial office (within the meaning of section 126(8) of the 1998 Act);
 - “relevant information” means information corresponding to any of the particulars which would be required under Schedule 2 to the Finance Act 1931, but for section 28(3)(c) of that Act;
 - “Scottish transaction” means the acquisition of—
 - (a) an estate, interest, right or power in or over land in Scotland, or
 - (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.
- 34 (1) An office-holder must provide to HMRC such of the information falling within sub-paragraph (2) as HMRC may require.
- (2) Information falls within this sub-paragraph if it is relevant information regarding Scottish transactions and is in the possession or under the control of the office-holder.
- (3) Information is to be provided under sub-paragraph (1) in such form as HMRC may reasonably specify.
- 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.