



# Finance Act 1931

1931 CHAPTER 28 21 and 22 Geo 5

## PART III

### LAND VALUE TAX

#### *Supplemental*

#### 35 Application to Scotland.

In the application of this Part of this Act to Scotland—

- (a) . . . <sup>F1</sup>
- (f) “easement” means “servitude”, . . . <sup>F2</sup>“mortgage” means “heritable security”, and . . . <sup>F2</sup>“mortgage debt” shall be construed accordingly: . . . <sup>F2</sup>
- (g) . . . <sup>F1</sup>
- (w) section twenty-eight of this Act shall apply on the occasion of any grant of a feu or of the creation of a ground annual in like manner as it applies on the occasion of a transfer on sale, and the expression “transferee” shall be construed accordingly and the said section shall not apply with respect to any instrument relating solely to shooting or fishing rights, or to a servitude:
- (x) . . . <sup>F3</sup>
- (y) . . . <sup>F1</sup>

#### Textual Amendments

- F1** S. 35(a)–(e) (g)–(v) (y) (z) repealed by Finance Act 1934 (c. 32), Sch. 4
- F2** Words repealed by Finance Act 1934 (c. 32), Sch. 4
- F3** S. 35(x) repealed by Finance Act 1985 (c. 54, SIF 114), ss. 89(5), 98(6), Sch. 27 Pt. IX(5)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1931, Section 35.