

SCHEDULE 12  
MINOR AND CONSEQUENTIAL AMENDMENTS

**PART 1**

MINOR AND CONSEQUENTIAL AMENDMENTS: GENERAL

*Notes to Schedule K, shall cease to have effect.*

*Income and Corporation Taxes Act 1988 (c. 1)*

- 50 (1) The Income and Corporation Taxes Act 1988 shall be amended in accordance with this paragraph.
- (2) In section 15(1) (in which is set out Schedule A), in Schedule A, in paragraph 1(4) (b), the words “, ground annuals and feu duties” shall cease to have effect.
- (3) In section 119 (rent etc. payable in connection with mines, quarries and similar concerns), in subsection (3), in the definition of “rent”, the word “, feuduty” shall cease to have effect.
- (4) In section 776 (transactions in land: taxation of capital gains), in subsection (6), in the definition for Scotland of “freehold”, for the words “estate or interest of the proprietor of the *dominium utile* or, in the case of property other than feudal property,” substitute “interest”.
- (5) In section 832(1) (interpretation of the Tax Acts), after the definition of “distribution” insert—
- ““estate in land”, in relation to any land in Scotland, includes the land;”.