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**Changes to legislation:** *There are currently no known outstanding effects for the Debt Arrangement and Attachment (Scotland) Act 2002, Paragraph 30. (See end of Document for details)*

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SCHEDULE 3  
MINOR AND CONSEQUENTIAL AMENDMENTS AND REPEALS

PART 2

SUBORDINATE LEGISLATION

*Stamp Duty Reserve Tax Regulations 1986 (S.I. 1986/1711)*

- 30 (1) Part II (which restates the provisions of the Taxes Management Act 1970 (c.9) for the purposes of the regulations) of the Schedule to the Stamp Duty Reserve Tax Regulations 1986 is amended in accordance with this paragraph.
- (2) In section 63(2), for paragraph (a) there is substituted—  
“**(a)** an attachment;”.
- (3) In section 63A(1), for the words from “paragraphs” to “sale” there is substituted “section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)”.

**Changes to legislation:**

There are currently no known outstanding effects for the Debt Arrangement and Attachment (Scotland) Act 2002, Paragraph 30.