

---

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Cross Heading: Public Finance and Accountability (Scotland) Act 2000 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## SCHEDULE 4 MINOR AND CONSEQUENTIAL MODIFICATIONS

### *Public Finance and Accountability (Scotland) Act 2000*

- 3 In section 9(1) of the Public Finance and Accountability (Scotland) Act 2000 (asp 1) (Keeper of the Registers of Scotland: financial arrangements), after “Sums” insert “ (other than payments of or in connection with land and buildings transaction tax) ”.

---

#### **Commencement Information**

- II** Sch. 4 para. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Public Finance and Accountability (Scotland) Act 2000 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)