Status: *This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

SCHEDULES

SCHEDULE 15

CAPITAL TRANSFER TAX SCOTTISH AGRICULTURAL LEASES

6 In this Schedule—

(a) references to the value transferred on a death are references to the value transferred by the chargeable transfer made on that death; and

(b) references to the net proceeds of sale are references to the proceeds of sale after deduction of any expenses of sale.