



# Scotland Act 1998

## 1998 CHAPTER 46

### [<sup>F1</sup>PART 4A

#### TAXATION]

### [<sup>F1</sup>CHAPTER 3

#### TAX ON TRANSACTIONS INVOLVING INTERESTS IN LAND

##### Textual Amendments

**F1** Pt. 4A Ch. 3 inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), ss. 28, 44(2)(b), 44(3)(b) (with s. 28(2))

#### **80I Tax on transactions involving interests in land**

- (1) A tax charged on any of the following transactions is a devolved tax—
  - (a) the acquisition of an estate, interest, right or power in or over land in Scotland;
  - (b) the acquisition of the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.
- (2) The tax may be chargeable—
  - (a) whether or not there is any instrument effecting the transaction,
  - (b) if there is such an instrument, regardless of where it is executed, and
  - (c) regardless of where any party to the transaction is or is resident.

#### **80J Certain transactions not taxable**

- (1) Tax may not be imposed under section 80I on so much of a transaction as relates to land below mean low water mark.
- (2) The following persons are not to be liable to pay a tax imposed under section 80I—

*Government*

**Changes to legislation:** There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 3. (See end of Document for details)

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A Minister of the Crown

The Scottish Ministers

A Northern Ireland department

The Welsh Ministers, the First Minister for Wales and the Counsel General to the Welsh Assembly Government

*Parliament etc*

The Corporate Officer of the House of Lords

The Corporate Officer of the House of Commons

The Scottish Parliamentary Corporate Body

The Northern Ireland Assembly Commission

The National Assembly for Wales Commission

The National Assembly for Wales.]

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 3.