



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 3

TAX ON TRANSACTIONS INVOLVING INTERESTS IN LAND

[^{F1}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

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, Section 80J. (See end of Document for details)

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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))

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 1998, Section 80J.