

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

Finance Act 2003

- 13 (1) Section 73B (exempt interests) is amended as follows.
- (2) In subsection (1) omit “, 72(1)(a) or 72A(1)(a)”.
- (3) In subsection (2)—
- (a) in paragraph (a) omit “, 72(1)(b) or 72A(1)(b)”;
 - (b) in paragraph (b) omit “, 72(1)(c) or 72A(1)(c)”.
- (4) In subsection (4)(b) omit “, 72(4) or 72A(4)”.