Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

Finance Act 2003

- 19 In section 108 (linked transactions) after subsection (1) insert—
 - "(1A) A transaction is not a linked transaction if the land to which it relates is in Scotland."