

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

Finance Act 2003

- 25 (1) Schedule 10 (returns, etc) is amended as follows.
- (2) In paragraph 7(1A) (correction of return by certain persons) omit paragraph (b).
- (3) In paragraph 45(2) (definition of “relevant tribunal”) omit paragraph (b).