
Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 26. (See end of Document for details)

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

Finance Act 2003

- 26 (1) Schedule 15 (partnerships) is amended as follows.
- (2) In paragraph 12(2) omit “(or, in Scotland, as joint owners)” and “(or, in Scotland, as owners in common)”.
- (3) In paragraph 20(2) omit “(or, in Scotland, as joint owners)” and “(or, in Scotland, as owners in common)”.

Commencement Information

- II** Sch. 3 para. 26 has effect as specified by The Scotland Act 2012, Section 29 (Disapplication of UK Stamp Duty Land Tax) (Appointed Day) Order 2015 (S.I. 2015/637), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 26.