

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 2

INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS

33 In this Part of this Schedule—

“HMRC” means Her Majesty’s Revenue and Customs;

“office-holder” means—

- (a) a member of the Scottish Government, and
- (b) the holder of an office in the Scottish Administration which is not a ministerial office (within the meaning of section 126(8) of the 1998 Act);

“relevant information” means information corresponding to any of the particulars which would be required under Schedule 2 to the Finance Act 1931, but for section 28(3)(c) of that Act;

“Scottish transaction” means the acquisition of—

- (a) an estate, interest, right or power in or over land in Scotland, or
- (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.