

## SCHEDULES

### SCHEDULE 3

#### SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

##### PART 1

##### DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

###### *Finance Act 2003*

- 6 In section 57AA (first-time buyers)—
- (a) in subsection (2)(b) after “under the law of” insert “Scotland or”;
  - (b) in subsection (2)(c) omit “72, 72A”.