
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross
Heading: Transactions to which section 29 of the Scotland Act 2012 applies. (See end of Document for details)

SCHEDULES

SCHEDULE 40

STAMP DUTY LAND TAX: RELIEF FROM 15% RATE

Transactions to which section 29 of the Scotland Act 2012 applies

- 9 (1) In relation to transactions in relation to which section 29 of the Scotland Act 2012 (disapplication of UK stamp duty land tax) has effect, FA 2003 as amended by this Schedule has effect subject to the following further amendments.
- (2) In section 81ZA, in subsection (6), in the definition of “alternative finance arrangements”, omit “72, 72A”.
- (3) In Schedule 4A—
- (a) in paragraph 6A—
 - (i) in sub-paragraph (1)(a), omit “section 72 (land in Scotland sold to financial institution and leased to person)”,
 - (ii) omit sub-paragraph (2)(b),
 - (iii) in sub-paragraph (4), omit “, 72(3)”, and
 - (iv) in sub-paragraph (6), omit “, 72”,
 - (b) omit paragraph 6B,
 - (c) in paragraph 6C—
 - (i) in sub-paragraph (1), omit “or 6B (“the modifying paragraph”)” and for “in the modifying paragraph” substitute “in paragraph 6A”, and
 - (ii) accordingly, in the heading omit “and 6B”,
 - (d) in paragraph 6D—
 - (i) in sub-paragraph (1), omit “or 6B(3)”,
 - (ii) in sub-paragraph (3)(a), omit “and (6)”,
 - (iii) in sub-paragraph (5)(b), omit “or 72(1)(c)”,
 - (iv) omit sub-paragraph (6), and
 - (v) in sub-paragraph (7), in the definition of “relevant person”, omit “, 72(1), 72A(1)”,
 - (e) in paragraph 6E(4)(b), for “sub-paragraph (5)(a) or (6)(a) of paragraph 6D (as the case requires)” substitute “paragraph 6D(5)(a)”,
 - (f) in paragraph 6F—
 - (i) in sub-paragraph (1), omit “or 6B(3)”, and
 - (ii) in sub-paragraph (7)(a), omit “, 72(1), 72A(1)”,
 - (g) in paragraph 6G—
 - (i) in sub-paragraph (1), omit “or 6B(3)”, and
 - (ii) in sub-paragraph (9)(b), omit “72(1), 72A(1)”, and
 - (h) in paragraph 6H—
 - (i) in sub-paragraph (1), omit “or 6B(3), and

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(ii) in sub-paragraph (8)(b), omit “72(1), 72A(1)”.

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