

**Changes to legislation:** Abolition of Feudal Tenure etc. (Scotland) Act 2000, Paragraph 57 is up to date with all changes known to be in force on or before 29 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULE 12 MINOR AND CONSEQUENTIAL AMENDMENTS

### PART 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS: GENERAL

##### *Value Added Tax Act 1994 (c.23)*

57 In section 96(1) of the Value Added Tax Act 1994 (interpretation) in the definition of—

- (a) “fee simple”, in paragraph (a), the words “estate or interest of the proprietor of the *dominium utile* or, in the case of land not held on feudal tenure, the estate or” shall cease to have effect; and
- (b) “major interest”, for the words from “-(a) the estate” to “tenure, the estate or” substitute “ the ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18C(1) words repealed by [2004 asp 7 sch. 2](#)
- s. 18C(3) words repealed by [2004 asp 7 sch. 2](#)