
*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 11. (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

- 11 In section 73 (alternative property finance: land sold and re-sold)—
- (a) in subsection (2)(b) omit “, 72(1) or 72A(1)”;
 - (b) omit subsection (5)(b)(ii).

Commencement Information

- 11** Sch. 3 para. 11 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 11.