

*Changes to legislation: There are currently no known outstanding effects
for the Scotland Act 2012, Paragraph 12. (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

- 12 (1) In section 73AB (arrangements to transfer control of financial institution)—
- (a) in subsection (1) omit “, 72 or 72A”;
 - (b) in subsection (3), in the definition of “alternative finance arrangements” omit “, 72(1) or 72A(1)”.
- (2) In the heading to that section, for “Sections 71A to 72A” substitute “ Section 71A ”.

Commencement Information

- II** Sch. 3 para. 12 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 12.