Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 25. (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

25 (1) Schedule 10 (returns, etc) is amended as follows.

(2) In paragraph 7(1A) (correction of return by certain persons) omit paragraph (b).

(3) In paragraph 45(2) (definition of "relevant tribunal") omit paragraph (b).

Commencement Information

Sch. 3 para. 25 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 25.