

Status: Point in time view as at 01/04/2015.

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Cross Heading: Finance Act 2003. (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

2 The Finance Act 2003 is amended as follows.

3 Omit section 44(9A)(b) (application of provisions relating to missives of let etc).

Commencement Information

11 Sch. 3 para. 3 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**

4 In section 48 (chargeable interests)—

(a) in subsection (2)(c) omit “in England and Wales or Northern Ireland”;

(b) omit subsection (4);

(c) in subsection (5) for “the United Kingdom” substitute “England and Wales or Northern Ireland”.

Commencement Information

12 Sch. 3 para. 4 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**

5 In section 55(5) (additional provisions determining amount of tax chargeable)—

(a) omit the reference to section 75 and the word “and” preceding it;

(b) for “provide” substitute “provides”.

Commencement Information

13 Sch. 3 para. 5 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**

6 In section 57AA (first-time buyers)—

(a) in subsection (2)(b) after “under the law of” insert “Scotland or”;

(b) in subsection (2)(c) omit “72, 72A”.

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- 14** Sch. 3 para. 6 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**

- 7 In section 60 (compulsory purchase facilitating development)—
- (a) in subsection (2)(a), omit “or Scotland”;
 - (b) omit subsection (5)(b).

Commencement Information

- 15** Sch. 3 para. 7 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**

- 8 (1) Section 61 (compliance with planning obligations) is amended as follows.
- (2) Omit subsection (2)(b) (definition of planning obligation in Scotland).
- (3) In subsection (3) (public authorities)—
- (a) under the heading “Government”, omit the entry “The Scottish Ministers”;
 - (b) omit the heading “Local Government: Scotland” and the entry under that heading;
 - (c) omit the heading “Health: Scotland” and the entries under that heading;
 - (d) under the heading “Other planning authorities” omit paragraph (b) and the word “or” preceding it.

Commencement Information

- 16** Sch. 3 para. 8 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**

- 9 Omit section 71A(10) (disapplication of section to Scotland).

Commencement Information

- 17** Sch. 3 para. 9 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**

- 10 Omit sections 72 and 72A (alternative property finance in Scotland).

Commencement Information

- 18** Sch. 3 para. 10 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**

- 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).

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I9 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**

- 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

I10 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**

- 13 (1) Section 73B (exempt interests) is amended as follows.
- (2) In subsection (1) omit “, 72(1)(a) or 72A(1)(a)”.
- (3) In subsection (2)—
- (a) in paragraph (a) omit “, 72(1)(b) or 72A(1)(b)”;
 - (b) in paragraph (b) omit “, 72(1)(c) or 72A(1)(c)”.
- (4) In subsection (4)(b) omit “, 72(4) or 72A(4)”.

Commencement Information

I11 Sch. 3 para. 13 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**

- 14 In section 73CA (application of sections 71A to 73 to first-time buyers), in subsection (1) omit “, 72, 72A”.

Commencement Information

I12 Sch. 3 para. 14 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**

- 15 Omit section 75 (crofting community right to buy).

Commencement Information

I13 Sch. 3 para. 15 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**

- 16 In section 75C (anti-avoidance: supplemental), in subsection (4) for “, 74 and 75” substitute “ and 74 ”.

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Commencement Information

I14 Sch. 3 para. 16 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**

17 In section 77 (notifiable transactions), in subsection (2)(a) omit “and 72A(7)”.

Commencement Information

I15 Sch. 3 para. 17 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**

18 In section 79 (registration of land transactions etc)—

- (a) omit subsection (1)(b) (registration in Scotland);
- (b) in subsection (2)(c) omit “or 19(3)”;
- (c) in subsection (6) omit “(in Scotland, the Keeper of the Registers of Scotland)”.

Commencement Information

I16 Sch. 3 para. 18 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**

19 In section 108 (linked transactions) after subsection (1) insert—

“(1A) A transaction is not a linked transaction if the land to which it relates is in Scotland.”

Commencement Information

I17 Sch. 3 para. 19 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**

20 Omit section 117(3) (meaning of “major interest” in land in Scotland).

Commencement Information

I18 Sch. 3 para. 20 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**

21 In section 119(2) (provisions as to effective date of transaction), omit the reference to paragraph 19(3) of Schedule 17A.

Commencement Information

I19 Sch. 3 para. 21 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**

22 In section 121 (minor definitions) omit—

- (a) the definition of “assignment”;

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- (b) the definition of “completion”;
- (c) paragraph (b) of the definition of “jointly entitled”;
- (d) the definition of “standard security”;
- (e) the definition of “surrender”.

Commencement Information

I20 Sch. 3 para. 22 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](#)

- 23 In section 122 (index of defined expressions) omit the entries relating to—
- (a) assignment (in Scotland);
 - (b) completion (in Scotland);
 - (c) standard security;
 - (d) surrender (in Scotland).

Commencement Information

I21 Sch. 3 para. 23 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](#)

- 24 (1) Schedule 4 (chargeable consideration) is amended as follows.
- (2) In paragraph 8(1C), omit “in England and Wales and Northern Ireland”.
 - (3) Omit paragraph 10(2A)(c) (application of provisions relating to missives of let etc).
 - (4) Omit paragraph 17(5) (arrangements involving public or educational bodies).

Commencement Information

I22 Sch. 3 para. 24 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](#)

- 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

I23 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](#)

- 26 (1) Schedule 15 (partnerships) is amended as follows.
- (2) In paragraph 12(2) omit “(or, in Scotland, as joint owners)” and “(or, in Scotland, as owners in common)”.
 - (3) In paragraph 20(2) omit “(or, in Scotland, as joint owners)” and “(or, in Scotland, as owners in common)”.

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I24 Sch. 3 para. 26 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**

- 27 (1) Schedule 17A (further provision relating to leases) is amended as follows.
- (2) In paragraph 1 (meaning of “lease”) for “In the application of this Part to England and Wales or Northern Ireland” substitute “ In this Part ”.
- (3) In paragraph 4 (leases for indefinite term), in sub-paragraph (5)(b) omit “in England and Wales or Northern Ireland”.
- (4) In paragraph 7 (variable or uncertain rent), omit sub-paragraph (4A)(c) and (d).
- (5) In paragraph 10 (tenants' obligations etc that do not count as chargeable consideration), in sub-paragraph (1)(a) omit “(in Scotland, the leased premises)”.
- (6) In paragraph 12A(1) (agreement for lease) omit “in England and Wales or Northern Ireland”.
- (7) In paragraph 12B(1) (assignment of agreement for lease) omit “in England and Wales or Northern Ireland”.
- (8) In paragraph 13 (increase of rent treated as grant of new lease: variation of lease in first five years), in sub-paragraph (2)(b) for “any of paragraphs (a) to (d)” substitute “ paragraph (a) or (b) ”.
- ^{F1}(9)
- (10) Omit paragraph 19 (provisions relating to leases in Scotland).

Textual Amendments

F1 Sch. 3 para. 27(9) repealed (17.7.2013) by Finance Act 2013 (c. 29), **Sch. 41 para. 7(2)(b)**

Commencement Information

I25 Sch. 3 para. 27 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**

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