

## 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)”; and
  - (b) omit subsection (5)(b)(ii).