

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 2

INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS

- 34 (1) An office-holder must provide to HMRC such of the information falling within sub-paragraph (2) as HMRC may require.
- (2) Information falls within this sub-paragraph if it is relevant information regarding Scottish transactions and is in the possession or under the control of the office-holder.
- (3) Information is to be provided under sub-paragraph (1) in such form as HMRC may reasonably specify.