Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 5. (See end of Document for details)

## SCHEDULES

SCHEDULE 3 U.K.

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1 U.K.

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

## Finance Act 2003

- 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**

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

## **Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 2012, Paragraph 5.