

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **National Health Service (Scotland) Act 1978**

- 9.—(1) Amend the National Health Service (Scotland) Act 1978<sup>(1)</sup> as follows.  
(2) After section 12D<sup>(2)</sup> insert—

#### **“Stamp duty land tax**

**12DA.**—(1) A land transaction effected by virtue of an order under section 12D(1) is exempt from charge for the purposes of stamp duty land tax.

(2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.

(3) In this section—

“land transaction” has the meaning given by section 43(1) of the Finance Act 2003;

“land transaction return” has the meaning given by section 76(1) of that Act.”.

- (3) After section 104 insert—

#### **“Exemption from stamp duty land tax**

**104A.**—(1) This section applies to a land transaction effected by a conveyance, agreement or assignation made, or an instrument executed, solely for the purpose of giving effect to any transfer of property, rights or liabilities held upon trust under section 82.

(2) For the purposes of stamp duty land tax the land transaction is exempt from charge.

(3) Relief under this section must be claimed in a land transaction return or an amendment of such a return.

(4) In this section—

“land transaction” has the meaning given by section 43(1) of the Finance Act 2003;

“land transaction return” has the meaning given by section 76(1) of that Act.”.

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(1) 1978 c. 29:

(2) Section 12D was inserted by section 31 of the National Health Service and Community Care Act 1990 (c. 19)