



# Scotland Act 2012

## CHAPTER 11

### SCOTLAND ACT 2012

#### PART 1

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- 1 Administration of elections
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###### *The Scottish Ministers*

- 12 The Scottish Government

*Status: Point in time view as at 31/10/2012.*

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

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- 13 Exercise of power to make Order disqualifying persons from membership of the Parliament
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- 25 Scottish rate of income tax
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- 38 Review and power to amend sections 34 to 37
- 39 Maximum penalties which may be specified in subordinate legislation

#### *General*

- 40 Interpretation
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### SCHEDULES

#### SCHEDULE 1 — Amendments of Schedule 1 to the 1998 Act

- 1 Schedule 1 to the 1998 Act (constituencies, regions and regional...

##### *Functions remaining with Boundary Commission for Scotland*

- 2 (1) For “the Electoral Commission” or “the Boundary Committee” in...
- 3 Omit paragraph 5 and the italic heading preceding it.
- 4 (1) Paragraph 7 is amended as follows.
- 5 (1) Paragraph 8 is amended as follows.
- 6 (1) Paragraph 12 is amended as follows.
- 7 Omit paragraph 14(4).

##### *Provision for constituencies and regions*

- 8 In paragraph 1(2) (constituencies) for paragraph (c) substitute—
- 9 For paragraph 2(2) (regions) substitute— (2) The regions are the...

##### *Reference to “local authority areas”*

- 10 (1) In paragraph 12 (the constituency rules), rule 1 is...

#### SCHEDULE 2 — Scottish rate of income tax: consequential amendments

- 1 (1) The 1998 Act is amended as follows.
- 2 In Schedule 6 to the Income Tax (Earnings and Pensions)...
- 3 (1) The Commissioners for Revenue and Customs Act 2005 is...

#### SCHEDULE 3 — Scottish tax on land transactions: consequential amendments

##### Part 1 — DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

##### *Finance Act 1931*

- 1 (1) Section 28 of the Finance Act 1931 (production to...

##### *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...
- 4 In section 48 (chargeable interests)— (a) in subsection (2)(c) omit...
- 5 In section 55(5) (additional provisions determining amount of tax chargeable)—...

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- 6 In section 57AA (first-time buyers)— (a) in subsection (2)(b) after...
- 7 In section 60 (compulsory purchase facilitating development)—
- 8 (1) Section 61 (compliance with planning obligations) is amended as...
- 9 Omit section 71A(10) (disapplication of section to Scotland).
- 10 Omit sections 72 and 72A (alternative property finance in Scotland)...
- 11 In section 73 (alternative property finance: land sold and re-sold)—...
- 12 (1) In section 73AB (arrangements to transfer control of financial...
- 13 (1) Section 73B (exempt interests) is amended as follows.
- 14 In section 73CA (application of sections 71A to 73 to...
- 15 Omit section 75 (crofting community right to buy).
- 16 In section 75C (anti-avoidance: supplemental), in subsection (4) for “,...
- 17 In section 77 (notifiable transactions), in subsection (2)(a) omit “and...
- 18 In section 79 (registration of land transactions etc)—
- 19 In section 108 (linked transactions) after subsection (1) insert—
- 20 Omit section 117(3) (meaning of “major interest” in land in...
- 21 In section 119(2) (provisions as to effective date of transaction),...
- 22 In section 121 (minor definitions) omit— (a) the definition of...
- 23 In section 122 (index of defined expressions) omit the entries...
- 24 (1) Schedule 4 (chargeable consideration) is amended as follows.
- 25 (1) Schedule 10 (returns, etc) is amended as follows.
- 26 (1) Schedule 15 (partnerships) is amended as follows.
- 27 (1) Schedule 17A (further provision relating to leases) is amended...

*Finance Act 2004*

- 28 In section 298 of the Finance Act 2004 (stamp duty)...

*Finance (No. 2) Act 2005*

- 29 In section 47 of the Finance (No. 2) Act 2005...

*Finance Act 2006*

- 30 In Schedule 25 to the Finance Act 2006 (amendments of...

*Finance Act 2009*

- 31 (1) Schedule 61 to the Finance Act 2009 (alternative finance...

*Public Finance and Accountability (Scotland) Act 2000 (asp 1)*

- 32 In section 9(1) of the Public Finance and Accountability (Scotland)...
- Part 2 — INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS
- 33 In this Part of this Schedule— “HMRC” means Her Majesty’s...
- 34 (1) An office-holder must provide to HMRC such of the...
- 35 Information acquired by HMRC under paragraph 34 is to be...

SCHEDULE 4 — Scottish tax on disposals to landfill: consequential amendments

- 1 The Finance Act 1996 is amended as follows.
- 2 Omit section 66(b) (landfill sites in Scotland).
- 3 Omit section 67(b) (operators of landfill sites in Scotland).
- 4 In section 70 (interpretation)— (a) in subsection (1) omit the...

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