

*Status: Point in time view as at 17/07/2013.*

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## SCHEDULES

### SCHEDULE 1

Section 8

#### AMENDMENTS OF SCHEDULE 1 TO THE 1998 ACT

- 1 Schedule 1 to the 1998 Act (constituencies, regions and regional members) is amended as follows.

**Commencement Information**

**I1** Sch. 1 para. 1 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

*Functions remaining with Boundary Commission for Scotland*

- 2 (1) For “the Electoral Commission” or “the Boundary Committee” in each place substitute “the Boundary Commission for Scotland”.
- (2) Sub-paragraph (1) is subject to the amendments made by paragraphs 3 to 7.

**Commencement Information**

**I2** Sch. 1 para. 2 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

- 3 Omit paragraph 5 and the italic heading preceding it.

**Commencement Information**

**I3** Sch. 1 para. 3 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

- 4 (1) Paragraph 7 is amended as follows.
- (2) For sub-paragraph (2) substitute—
- “(2) If the Boundary Commission for Scotland have provisionally determined to make recommendations affecting a constituency they must publish in at least one newspaper circulating in the constituency a notice stating—
- (a) the effect of the proposed recommendations and (except if the effect is that no alteration should be made in respect of the constituency) that a copy of the recommendations is open to inspection at a specified place in the constituency, and
- (b) that representations with respect to the proposed recommendations may be made to the Commission before the end of the period of one month starting the day after the notice is published.”
- (3) Omit sub-paragraphs (5) and (6).

*Status: Point in time view as at 17/07/2013.*

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**Commencement Information**

**I4** Sch. 1 para. 4 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

5 (1) Paragraph 8 is amended as follows.

(2) For sub-paragraph (1) substitute—

“(1) This paragraph applies if the Boundary Commission for Scotland provisionally determine to make recommendations which would involve any alteration in a constituency.”

(3) Omit sub-paragraph (3).

**Commencement Information**

**I5** Sch. 1 para. 5 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

6 (1) Paragraph 12 is amended as follows.

(2) For “The Electoral Commission or the Boundary Committee (as the case may be)” in each place substitute “The Boundary Commission for Scotland”.

(3) In paragraph (8) of rule 2, omit “(or one made by the Boundary Committee for the purposes of it)”.

**Commencement Information**

**I6** Sch. 1 para. 6 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

7 Omit paragraph 14(4).

**Commencement Information**

**I7** Sch. 1 para. 7 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

*Provision for constituencies and regions*

8 In paragraph 1(2) (constituencies) for paragraph (c) substitute—

“(c) the constituencies provided for by an Order in Council under paragraph 6.”

**Commencement Information**

**I8** Sch. 1 para. 8 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

9 For paragraph 2(2) (regions) substitute—

“(2) The regions are the regions provided for by an Order in Council under paragraph 6.”

*Status: Point in time view as at 17/07/2013.*

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**Commencement Information**

**I9** Sch. 1 para. 9 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

*Reference to “local authority areas”*

- 10 (1) In paragraph 12 (the constituency rules), rule 1 is amended as follows.
- (2) In paragraph (1), for “local authority areas” substitute “ the local government areas having effect from time to time under section 1 of the Local Government etc. (Scotland) Act 1994 ”.
- (3) Omit paragraph (2).

**Commencement Information**

**I10** Sch. 1 para. 10 in force at 31.10.2012 by S.I. 2012/2516, art. 2(f)

PROSPECTIVE

SCHEDULE 2

Section 25

SCOTTISH RATE OF INCOME TAX: CONSEQUENTIAL AMENDMENTS

- 1 (1) The 1998 Act is amended as follows.
- (2) In section 110 (Scottish taxpayers for social security purposes)—
- <sup>F1</sup>(a) . . . . .
- <sup>F1</sup>(b) . . . . .
- (c) in subsection (3), for the words from “whether Scotland is” to the end substitute “ whether or not they have a close connection with Scotland ”;
- (d) in subsection (4), for “Part IV” substitute “ Chapter 2 of Part 4A ”.
- (3) In Schedule 4 (enactments protected from modification by the Parliament), in paragraph 4(3), omit “, 77, 78”.
- <sup>F2</sup>(4) . . . . .

**Textual Amendments**

- F1** Sch. 2 para. 1(2)(a)(b) omitted (17.7.2014) by virtue of Finance Act 2014 (c. 26), Sch. 38 para. 17(b)
- F2** Sch. 2 para. 1(4) omitted (17.7.2014) by virtue of Finance Act 2014 (c. 26), Sch. 38 para. 17(c)

- 2 In Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (consequential amendments), omit paragraph 237.
- 3 (1) The Commissioners for Revenue and Customs Act 2005 is amended as follows.
- (2) In section 44 (payment into Consolidated Fund), omit subsection (3)(b).

*Status: Point in time view as at 17/07/2013.*  
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(3) In Schedule 4 (consequential amendments), omit paragraphs 70 to 72.

## SCHEDULE 3

Section 29

### 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 Commissioners of instruments transferring land) is amended as follows.
- (2) In subsection (3), omit “or” after paragraph (a) and after paragraph (b) insert “; or (c) to a Scottish transaction.”
- (3) After subsection (3) insert—
- “(3A) In subsection (3) “Scottish transaction” means the acquisition of—
- (a) an estate, interest, right or power in or over land in Scotland, or
- (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.”

##### *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 let etc).
- 4 In section 48 (chargeable interests)—
- (a) in subsection (2)(c) omit “in England and Wales or Northern Ireland”;
- (b) omit subsection (4);
- (c) in subsection (5) for “the United Kingdom” substitute “ England and Wales or Northern Ireland ”.
- 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 ”.
- 6 In section 57AA (first-time buyers)—
- (a) in subsection (2)(b) after “under the law of” insert “ Scotland or ”;
- (b) in subsection (2)(c) omit “72, 72A”.
- 7 In section 60 (compulsory purchase facilitating development)—
- (a) in subsection (2)(a), omit “or Scotland”;
- (b) omit subsection (5)(b).
- 8 (1) Section 61 (compliance with planning obligations) is amended as follows.

*Status: Point in time view as at 17/07/2013.*

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- (2) Omit subsection (2)(b) (definition of planning obligation in Scotland).
- (3) In subsection (3) (public authorities)—
- (a) under the heading “Government”, omit the entry “The Scottish Ministers”;
  - (b) omit the heading “Local Government: Scotland” and the entry under that heading;
  - (c) omit the heading “Health: Scotland” and the entries under that heading;
  - (d) under the heading “Other planning authorities” omit paragraph (b) and the word “or” preceding it.
- 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)—
- (a) in subsection (2)(b) omit “, 72(1) or 72A(1)”;
  - (b) omit subsection (5)(b)(ii).
- 12 (1) In section 73AB (arrangements to transfer control of financial institution)—
- (a) in subsection (1) omit “, 72 or 72A”;
  - (b) in subsection (3), in the definition of “alternative finance arrangements” omit “, 72(1) or 72A(1)”.
- (2) In the heading to that section, for “Sections 71A to 72A” substitute “ Section 71A ”.
- 13 (1) Section 73B (exempt interests) is amended as follows.
- (2) In subsection (1) omit “, 72(1)(a) or 72A(1)(a)”.
- (3) In subsection (2)—
- (a) in paragraph (a) omit “, 72(1)(b) or 72A(1)(b)”;
  - (b) in paragraph (b) omit “, 72(1)(c) or 72A(1)(c)”.
- (4) In subsection (4)(b) omit “, 72(4) or 72A(4)”.
- 14 In section 73CA (application of sections 71A to 73 to first-time buyers), in subsection (1) omit “, 72, 72A”.
- 15 Omit section 75 (crofting community right to buy).
- 16 In section 75C (anti-avoidance: supplemental), in subsection (4) for “, 74 and 75” substitute “ and 74 ”.
- 17 In section 77 (notifiable transactions), in subsection (2)(a) omit “and 72A(7)”.
- 18 In section 79 (registration of land transactions etc)—
- (a) omit subsection (1)(b) (registration in Scotland);
  - (b) in subsection (2)(c) omit “or 19(3)”;
  - (c) in subsection (6) omit “(in Scotland, the Keeper of the Registers of Scotland)”.
- 19 In section 108 (linked transactions) after subsection (1) insert—
- “(1A) A transaction is not a linked transaction if the land to which it relates is in Scotland.”
- 20 Omit section 117(3) (meaning of “major interest” in land in Scotland).

*Status: Point in time view as at 17/07/2013.*

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- 21 In section 119(2) (provisions as to effective date of transaction), omit the reference to paragraph 19(3) of Schedule 17A.
- 22 In section 121 (minor definitions) omit—
- (a) the definition of “assignment”;
  - (b) the definition of “completion”;
  - (c) paragraph (b) of the definition of “jointly entitled”;
  - (d) the definition of “standard security”;
  - (e) the definition of “surrender”.
- 23 In section 122 (index of defined expressions) omit the entries relating to—
- (a) assignment (in Scotland);
  - (b) completion (in Scotland);
  - (c) standard security;
  - (d) surrender (in Scotland).
- 24 (1) Schedule 4 (chargeable consideration) is amended as follows.
- (2) In paragraph 8(1C), omit “in England and Wales and Northern Ireland”.
  - (3) Omit paragraph 10(2A)(c) (application of provisions relating to missives of let etc).
  - (4) Omit paragraph 17(5) (arrangements involving public or educational bodies).
- 25 (1) Schedule 10 (returns, etc) is amended as follows.
- (2) In paragraph 7(1A) (correction of return by certain persons) omit paragraph (b).
  - (3) In paragraph 45(2) (definition of “relevant tribunal”) omit paragraph (b).
- 26 (1) Schedule 15 (partnerships) is amended as follows.
- (2) In paragraph 12(2) omit “(or, in Scotland, as joint owners)” and “(or, in Scotland, as owners in common)”.
  - (3) In paragraph 20(2) omit “(or, in Scotland, as joint owners)” and “(or, in Scotland, as owners in common)”.
- 27 (1) Schedule 17A (further provision relating to leases) is amended as follows.
- (2) In paragraph 1 (meaning of “lease”) for “In the application of this Part to England and Wales or Northern Ireland” substitute “ In this Part ”.
  - (3) In paragraph 4 (leases for indefinite term), in sub-paragraph (5)(b) omit “in England and Wales or Northern Ireland”.
  - (4) In paragraph 7 (variable or uncertain rent), omit sub-paragraph (4A)(c) and (d).
  - (5) In paragraph 10 (tenants' obligations etc that do not count as chargeable consideration), in sub-paragraph (1)(a) omit “(in Scotland, the leased premises)”.
  - (6) In paragraph 12A(1) (agreement for lease) omit “in England and Wales or Northern Ireland”.
  - (7) In paragraph 12B(1) (assignment of agreement for lease) omit “in England and Wales or Northern Ireland”.

*Status: Point in time view as at 17/07/2013.*

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(8) In paragraph 13 (increase of rent treated as grant of new lease: variation of lease in first five years), in sub-paragraph (2)(b) for “any of paragraphs (a) to (d)” substitute “paragraph (a) or (b)”.

<sup>F3</sup>(9) .....

(10) Omit paragraph 19 (provisions relating to leases in Scotland).

#### Textual Amendments

**F3** Sch. 3 para. 27(9) repealed (17.7.2013) by Finance Act 2013 (c. 29), Sch. 41 para. 7(2)(b)

#### *Finance Act 2004*

28 In section 298 of the Finance Act 2004 (stamp duty land tax: notification etc), omit subsection (3).

#### *Finance (No. 2) Act 2005*

29 In section 47 of the Finance (No. 2) Act 2005 (e-conveyancing) omit—  
(a) subsection (1);  
(b) subsection (6)(b).

#### *Finance Act 2006*

30 In Schedule 25 to the Finance Act 2006 (amendments of Schedule 17A to Finance Act 2003), omit paragraph 5.

#### *Finance Act 2009*

31 (1) Schedule 61 to the Finance Act 2009 (alternative finance investment bonds) is amended as follows.

(2) Paragraph 1 (interpretation) is amended as follows.

(3) In sub-paragraph (1)—

(a) before the definition of “HMRC” insert—

““effective date”, for a transaction relating to land in Scotland, is the date which would be the effective date (under section 119 of FA 2003) if Part 4 of FA 2003 applied to land in Scotland;”;

(b) omit the definition of “qualifying interest”.

(4) After sub-paragraph (1) insert—

“(1A) In this Schedule “qualifying interest”—

(a) in relation to land in England and Wales or Northern Ireland, means a major interest in land (within the meaning given by section 117 of FA 2003) except that it does not include a lease for a term of years of 21 years or less;

(b) in relation to land in Scotland, means—

(i) the interest of an owner of land, or

*Status: Point in time view as at 17/07/2013.*

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- (ii) the tenant's right over or interest in a property subject to a lease,  
 except that it does not include a lease for a period of 21 years or less.”
- (5) Paragraph 5 (conditions for operation of relief) is amended as follows.
- (6) In sub-paragraph (6) (Condition D)—
- (a) after “Condition D” insert “ (which applies in the case of land in England and Wales or Northern Ireland) ”;
  - (b) omit paragraph (b).
- (7) In sub-paragraph (7) (charge or security for purposes of Condition D)—
- (a) omit “or security”;
  - (b) in paragraph (a) omit “, or a security ranking first granted over,”.
- (8) In paragraph 6(1)(a) (relief from stamp duty land tax) for “the United Kingdom” substitute “ England and Wales or Northern Ireland ”.
- (9) In paragraph 7 (withdrawal of relief in certain circumstances)—
- (a) in sub-paragraph (1) after “This paragraph applies if” insert “ paragraph 6 applies but ”;
  - (b) in sub-paragraph (2) after “This paragraph also applies if” insert “ paragraph 6 applies but ”.
- (10) In paragraph 9 (discharge of charge when conditions for relief met) omit “or security”.
- (11) In paragraph 11(2) (disapplication of CGT relief if charge not given) for “the United Kingdom” substitute “ England and Wales or Northern Ireland ”.
- (12) In paragraph 12(1)(b) (CGT relief on second transaction) for “the United Kingdom” substitute “ England and Wales or Northern Ireland ”.
- (13) In paragraph 18(5) and (6) (discharge of charge if original land replaced)—
- (a) for “the United Kingdom” substitute “ England and Wales or Northern Ireland ”;
  - (b) omit “or security”.
- (14) In paragraph 19(1) (HMRC to notify Registrar of discharge)—
- (a) omit “or security”;
  - (b) omit paragraph (b).

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

- 32 In section 9(1) of the Public Finance and Accountability (Scotland) Act 2000 (Keeper of the Registers of Scotland: financial arrangements) omit “(other than payments of stamp duty land tax)”.

**PART 2**

INFORMATION REGARDING SCOTTISH LAND TRANSACTIONS

- 33 In this Part of this Schedule—



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“HMRC” means Her Majesty's Revenue and Customs;

“office-holder” means—

- (a) a member of the Scottish Government, and
- (b) the holder of an office in the Scottish Administration which is not a ministerial office (within the meaning of section 126(8) of the 1998 Act);

“relevant information” means information corresponding to any of the particulars which would be required under Schedule 2 to the Finance Act 1931, but for section 28(3)(c) of that Act;

“Scottish transaction” means the acquisition of—

- (a) an estate, interest, right or power in or over land in Scotland, or
- (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.

- 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.
- 35 Information acquired by HMRC under paragraph 34 is to be treated, for the purposes of the Commissioners for Revenue and Customs Act 2005, as acquired in connection with a function of theirs.

#### SCHEDULE 4

Section 31

##### 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 definition of “the Scottish Environment Protection Agency”;
  - (b) in subsection (2A) (definition of local authority) omit paragraph (f).

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Point in time view as at 17/07/2013.

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