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SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

DISAPPLICATION OF STAMP DUTY LAND TAX TO SCOTLAND

Finance Act 2003

- 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)".