

SCHEDULES

SCHEDULE 3

SCOTTISH TAX ON LAND TRANSACTIONS: CONSEQUENTIAL AMENDMENTS

PART 1

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”.