

Amendment	Page	Line
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Mr Chancellor of the Exchequer

**Amendment 70**

Page 49, line 40 Clause 72, at end insert—

‘Until the appointed day for the purposes of the Abolition of Feudal Tenure etc. (Scotland) Act 2000 (asp 5), the reference in paragraph (a) to the interest of the owner shall be read, in relation to feudal property, as a reference to the estate or interest of the proprietor of *dominium utile*.’

**EXPLANATORY NOTE**

**SUMMARY**

1. The purpose of this amendment is to ensure that stamp duty land tax operates in Scotland.

**DETAILS**

2. The amendment provides clarification of the meaning of a “leasehold interest” in Scotland for the purposes of this clause.

**BACKGROUND**

3. The appointed day for the purposes of the Abolition of Feudal Tenure etc. (Scotland) Act 2000 (asp 5) will introduce significant changes to Scottish Land Law. Stamp duty land tax is intended to provide for both transactions before and after the appointed day.