

Amendment	Page	Line
*78	71	4
*79	71	4

Mr Chancellor of the Exchequer

Amendment 78

Page 71, line 4 [Clause 117], leave out ‘right of a tenant over’ and insert ‘tenant’s right over or interest in a’.

Amendment 79

Page 71, line 4 [Clause 117], 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*.’.

EXPLANTORY NOTE

SUMMARY

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

DETAILS

2. Amendment 78 clarifies the meaning of meaning of “land” in Scotland for the purposes of stamp duty land tax.
3. Amendment 79 further clarifies the position.

BACKGROUND

4. 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.