

Amendment	Page	Line
*144	72	4

Mr Chancellor of the Exchequer

**Amendment 144**

Page 72, line 4, [Clause 121] after “means” insert ‘—

- (a) in relation to a lease, when it is executed by the parties (that is to say, by signing) or constituted by any means;
- (b) in relation to any other transaction,’.

**EXPLANATORY NOTE**

**SUMMARY**

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

**DETAILS**

2. Amendment 144 provides clarification of what is meant by “completion” in Scotland for the purposes of stamp duty land tax.

**BACKGROUND NOTE**

3. Clause 121, to which this clause relates, includes a number of definitions for the purposes of stamp duty land tax.