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Changes to legislation: There are outstanding changes not yet made by the [legislation.gov.uk](https://www.legislation.gov.uk) editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

[^{F1}SCHEDULE 2A
ADDITIONAL AMOUNT: TRANSACTIONS RELATING TO SECOND HOMES ETC.

Textual Amendments

F1 Sch. 2A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016](#) (asp 11), **ss. 1(3), 5(2)** (with s. 3)

PART 6

OWNERSHIP OF DWELLINGS

Dwellings owned by trustees or personal representatives

- 14 (1) This paragraph applies where a person owns a dwelling as—
- (a) a trustee, or
 - (b) a personal representative of another.
- (2) For the purposes of this schedule, the person is to be treated as not being the owner of the dwelling.
- (3) Sub-paragraph (2) does not affect the operation of any other provision of this schedule by which the person is to be treated as the owner of the dwelling.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)