
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 233

The Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017

Citation and commencement

1. This Order may be cited as the Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017 and comes into force on 30th June 2017.

Amendment of schedule 2A

2. Part 5 of schedule 2A of the Land and Buildings Transaction Tax (Scotland) Act 2013 (repayment of and relief from the additional amount) is amended in accordance with articles 3 and 4.

Repayment of additional amount: spouses, civil partners and cohabitants replacing main residence

3. After paragraph 8, insert—

“Repayment of additional amount: spouses, civil partners and cohabitants replacing main residence

8A.—(1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if—

- (a) there are only two buyers, and
- (b) the buyers—
 - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
 - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction.

(2) Paragraph 8 has effect in relation to the transaction as if—

- (a) the reference in sub-paragraph (1)(a) of that paragraph to the buyer were a reference to either or both of the buyers, and
- (b) the references in sub-paragraph (1)(b) and (c) of that paragraph to the buyer were references to both of the buyers together.

(3) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.”.

Relief for replacement of main residence: spouses, civil partners and cohabitants

4. After paragraph 9, insert—

“Relief for spouses, civil partners and cohabitants replacing main residence

9A.—(1) A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—

- (a) there are only two buyers,
- (b) the buyers—
 - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
 - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction, and
- (c) paragraph 2(2) would apply if—
 - (i) the reference in paragraph (a) of that paragraph to the buyer were a reference to either of the buyers, and
 - (ii) the references in paragraphs (b) and (c) of that paragraph to the buyer were references to both of the buyers together.

(2) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.”

Transitional provision

5. The amendments made by articles 3 and 4 apply only in relation to a chargeable transaction in respect of which—

- (a) the contract is entered into on or after 20th May 2017; and
- (b) the effective date is on or after 30th June 2017.

St Andrew’s House,
Edinburgh
29th June 2017

DEREK MACKAY
A member of the Scottish Government