

[<sup>F1</sup>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

*Deemed ownership: cases where title is not yet registered etc.*

- 12 (1) This paragraph applies to determine, for the purposes of this schedule, when a person owns any dwelling where ownership of the dwelling is or has been the subject-matter or part of the subject-matter of a land transaction.
- (2) Where the person is the buyer in relation to the transaction, the person is to be treated for the purposes of this schedule as owning the dwelling as from the end of the day that is the effective date of the transaction.
- (3) Where the person is the seller in relation to the transaction, the person is to be treated for the purposes of this schedule as ceasing to own the dwelling as from the end of the day that is the effective date of the transaction.
- (4) In the application of this paragraph to a dwelling situated in England, Wales or Northern Ireland, “land transaction” and “effective date” have the same meanings as they have in Part 4 of the Finance Act 2003 (stamp duty land tax).
- (5) In the application of this paragraph to a dwelling situated outside the United Kingdom—
- (a) “land transaction” means any transaction for the transfer of ownership of the dwelling, and
  - (b) “effective date” means the date of settlement or completion of the transaction (or of any event that is equivalent to settlement or completion of the transaction).]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12.