

[<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: proper liferents*

- 16 (1) This paragraph applies where a person (“the liferenter”) holds a liferent over a dwelling under a proper liferent.
- (2) For the purposes of this schedule—
- (a) the liferenter is to be treated as the owner of the dwelling, and
  - (b) the granter of the liferent and the fiar are to be treated as not being the owner.
- (3) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 16.