

[^{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 4

CERTAIN TYPES OF BUYER

Spouses, civil partners, cohabitants and children

- 6 (1) For the purposes of paragraph 2(1)(c), a dwelling which is owned by—
- (a) the buyer's spouse or civil partner,
 - (b) the buyer's cohabitant,
 - (c) a person aged under 16 who is a child of—
 - (i) the buyer,
 - (ii) the buyer's spouse or civil partner, or
 - (iii) the buyer's cohabitant,
- is to be treated as being owned by the buyer.
- (2) Sub-paragraphs (1)(a) and (1)(c)(ii) do not apply if the buyer and the buyer's spouse or civil partner have separated.
- (3) For the purposes of sub-paragraph (2), the parties have separated if—
- (a) they no longer live together, and
 - (b) they do not intend to live together again.
- (4) For the purposes of sub-paragraphs (1)(b) and (1)(c)(iii), a person is the buyer's cohabitant if the two of them live together as though married to one another.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6.