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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8B. (See end of Document for details)

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[<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 5**

REPAYMENT OF AND RELIEF FROM THE ADDITIONAL AMOUNT

*[<sup>F2</sup>Repayment of additional amount: period for disposing of ownership of dwelling*

**Textual Amendments**

- F2** Sch. 2A para. 8B and cross-heading inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020](#) (asp 10), s. 16(1), **sch. 4 para. 6(3)(a)** (with s. 9)

- 8B** (1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if the effective date of the transaction falls within the period beginning with 24 September 2018 and ending with 24 March 2020.
- (2) Paragraph 8(1)(a) has effect in relation to the transaction as if for “period of 18 months” there were substituted “period of 36 months”.]]

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