

Status: Point in time view as at 01/04/2016.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

⌈^{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 1

OVERVIEW

Overview

- 1 (1) This schedule makes provision about an additional amount of tax chargeable in respect of certain chargeable transactions.
- (2) It is arranged as follows—
 - Part 2 identifies the transactions to which this schedule applies,
 - Part 3 sets out the additional amount of tax,
 - Part 4 contains provision about the application of this schedule in relation to certain types of buyer,
 - Part 5 provides for repayment of and relief from the additional amount of tax in certain cases,
 - Part 6 contains special rules about the meaning of ownership of dwellings for the purposes of this schedule,
 - Part 7 contains general provision including powers to modify this schedule.]

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