

[<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 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.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 1.