
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Deemed ownership: long leases. (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 6

OWNERSHIP OF DWELLINGS

Deemed ownership: long leases

- 15 (1) This paragraph applies where a person (“the tenant”) is the tenant under a lease of a dwelling for a term of more than 20 years
- (2) For the purposes of this schedule—
- (a) the tenant is to be treated as the owner of the dwelling, and
 - (b) the landlord under the lease is to be treated as not being the owner.
- (3) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.]

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