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

SCHEDULE 4
RELIEF FOR CERTAIN ACQUISITIONS OF RESIDENTIAL PROPERTY

PART 6

INTERPRETATION

[^{F1}Additional amount: transactions relating to second homes etc.

Textual Amendments

F1 S. 26A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016](#) (asp 11), ss. **1(2)**, 5(2) (with s. 3)

26A Schedule 2A makes provision about an additional amount of tax chargeable in respect of certain chargeable transactions.]

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