

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) View outstanding changes

[^{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 5

REPAYMENT OF AND RELIEF FROM THE ADDITIONAL AMOUNT

Repayment of additional amount in certain cases

- 8 (1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if—
- (a) within the period of 18 months beginning with the day after the effective date of the transaction, the buyer disposes of the ownership of a dwelling (other than one that was or formed part of the subject-matter of the chargeable transaction),
 - (b) that dwelling was the buyer's only or main residence at any time during the period of 18 months ending with the effective date of the transaction, and
 - (c) the dwelling that was or formed part of the subject-matter of the transaction has been occupied as the buyer's only or main residence.
- (2) Where this sub-paragraph applies—
- (a) the chargeable transaction is to be treated as having been exempt from the additional amount, and
 - (b) if the buyer has made a land transaction return in respect of the transaction, the buyer may take one of the steps mentioned in sub-paragraph (3).
- (3) The steps are—
- (a) within the period allowed for amendment of the land transaction return, amend the return accordingly, or
 - (b) after the end of that period (if the land transaction return is not so amended), make a claim to the Tax Authority under section 107 of the Revenue Scotland and Tax Powers Act 2014 for repayment of the amount overpaid.
- (4) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.
- (5) In the case of a chargeable transaction to which this schedule applies by virtue of paragraph 2(1)(d)(ii), sub-paragraph (2)(a) has effect only in relation to the additional amount applicable to so much of the relevant consideration for the transaction as is attributable, on a just and reasonable apportionment, to the acquisition of ownership of the dwelling (including any interest or right pertaining to ownership of the dwelling) referred to in sub-paragraph (1)(c).

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[^{F2}Repayment of additional amount: spouses, civil partners and cohabitants replacing main residence

Textual Amendments

F2 Sch. 2A para. 8A and cross-heading inserted by [The Land and Buildings Transaction Tax \(Additional Amount-Second Homes Main Residence Relief\) \(Scotland\) Order 2017 \(S.S.I. 2017/233\)](#), **arts. 1, 3** (with **art. 5**) (which amendment has retrospective effect from 1.4.2016 by virtue of [Land and Buildings Transaction Tax \(Relief from Additional Amount\) \(Scotland\) Act 2018 \(asp 11\)](#), **ss. 1, 3**)

- 8A. (1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if—
- (a) there are only two buyers, and
 - (b) the buyers—
 - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
 - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction.
- (2) Paragraph 8 has effect in relation to the transaction as if—
- (a) the reference in sub-paragraph (1)(a) of that paragraph to the buyer were a reference to either or both of the buyers, and
 - (b) the references in sub-paragraph (1)(b) and (c) of that paragraph to the buyer were references to both of the buyers together.
- (3) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.]

[^{F3}Repayment of additional amount: period for disposing of ownership of dwelling

Textual Amendments

F3 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”.]

Relief for purchases of 6 or more dwellings

- 9 A chargeable transaction is exempt from the additional amount if it is a transaction to which section 59(8) applies.

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[^{F4}Relief for spouses, civil partners and cohabitants replacing main residence

Textual Amendments

F4 Sch. 2A para. 9A and cross-heading inserted by [The Land and Buildings Transaction Tax \(Additional Amount-Second Homes Main Residence Relief\) \(Scotland\) Order 2017 \(S.S.I. 2017/233\)](#), **arts. 1, 4** (with art. 5) (which amendment has retrospective effect from 1.4.2016 by virtue of [Land and Buildings Transaction Tax \(Relief from Additional Amount\) \(Scotland\) Act 2018 \(asp 11\)](#), **ss. 1, 3**)

- 9A. (1) A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—
- (a) there are only two buyers,
 - (b) the buyers—
 - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
 - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction, and
 - (c) paragraph 2(2) would apply if—
 - (i) the reference in paragraph (a) of that paragraph to the buyer were a reference to either of the buyers, and
 - (ii) the references in paragraphs (b) and (c) of that paragraph to the buyer were references to both of the buyers together.
- (2) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.]

Relief: supplemental

- 10 (1) A relief under paragraph 9 must be claimed in the first return made in relation to the transaction or in an amendment of that return.
- (2) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)