

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Land and Buildings Transaction Tax (Scotland) Act 2013 to provide relief from additional second homes tax where spouses, civil partners or co-habitants jointly buy a dwelling house but the dwelling house being replaced is owned by only one of them. In terms of the provision inserted by article 3, a repayment may also be claimed if, within 18 months of a chargeable transaction under which spouses, civil partners or cohabitants acquire a dwelling house as joint owners to be used as a main residence (and pay additional dwelling supplement on the transaction), one or other of the joint buyers disposes of a dwelling house that has been used by both of them as their main residence. Article 5 is a transitional provision clarifying that the relief applies only to transactions the effective date of which is on or after 30th June 2017 and the contract for which is entered into on or after 20th May 2017.