
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2024 No.

**The Land and Buildings Transaction Tax
(Miscellaneous Amendments) (Scotland) Order 2024**

Amendment of schedule 2A

6. In paragraph 6—

(a) after sub-paragraph (1), insert—

“(1A) For the purposes of paragraph 8(1), a dwelling which is disposed of by—

(a) the buyer’s spouse or civil partner,

(b) the buyer’s cohabitant,

(c) a person aged under 16 who is a child of—

(i) the buyer,

(ii) the buyer’s spouse or civil partner, or

(iii) the buyer’s cohabitant,

is to be treated as being disposed of by the buyer.”

(b) in sub-paragraph (2), for “and (1)(c)(ii)” substitute “, (1)(c)(ii), (1A)(a) and (1A)(c)(ii)”,

(c) in sub-paragraph (4), for “and (1)(c)(iii)” substitute “, (1)(c)(iii), (1A)(b) and (1A)(c)(iii)”.