

[^{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: beneficiaries under certain trusts

- 13 (1) This paragraph applies where a person is the beneficiary under—
- (a) a bare trust, or
 - (b) a settlement under the terms of which the beneficiary has a relevant interest in any dwelling that is or forms part of the trust property.
- (2) For the purposes of this schedule, the beneficiary is to be treated as the owner of the dwelling.
- (3) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 13.