

[<sup>F1</sup>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: joint owners and owners of shares*

- 17 (1) This paragraph applies where two or more persons are jointly entitled to the ownership of a dwelling.
- (2) For the purposes of this schedule, each of the persons is to be treated as the owner of the dwelling.
- (3) In the application of this paragraph to a dwelling situated in England, Wales or Northern Ireland, “jointly entitled” has the meaning given in section 121 of the Finance Act 2003 (minor definitions).
- (4) In the application of this paragraph to a dwelling situated outside the United Kingdom, “jointly entitled” means having an interest equivalent to being jointly entitled within the meaning of this Act or the Finance Act 2003.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 17.