
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 18. (See end of Document for details)

[^{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

Dwellings outside Scotland: what counts as “ownership”

- 18 (1) In the case of a dwelling situated outside Scotland, a person owns the dwelling for the purposes of this schedule if the person has an interest in it that is equivalent to ownership in Scotland.
- (2) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.]

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