

[^{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 7

GENERAL PROVISION

Interpretation

- 20 (1) In this schedule—
- “bare trust” has the meaning given in paragraph 19 of schedule 18,
 - [^{F2}“coronavirus” has the meaning given by section 1 of the Coronavirus (Scotland) Act 2020,]
 - “relevant consideration” is to be construed in accordance with paragraph 4(3) and (4),
 - “settlement”, except in paragraph 12(5)(b), has the meaning given in paragraph 21 of schedule 18.
- (2) Part 6 of schedule 5 (what counts as a “dwelling”) applies for the purposes of this schedule as it applies for the purposes of schedule 5.
- (3) For the purposes of this schedule, a beneficiary under a settlement has a relevant interest in a dwelling that is or forms part of the trust property or the subject-matter of a transaction if the beneficiary is entitled to—
- (a) occupy the dwelling for life, or
 - (b) income (whether net or gross) in respect of the dwelling.]

Textual Amendments

- F2** Words in sch. 2A para. 20(1) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020](#) (asp 10), s. 16(1), **sch. 4 para. 6(3)(c)** (with s. 9)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 20.