

Document Generated: 2024-01-04

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9. (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 5

REPAYMENT OF AND RELIEF FROM THE ADDITIONAL AMOUNT

Relief for purchases of 6 or more dwellings

- 9 A chargeable transaction is exempt from the additional amount if it is a transaction to which section 59(8) applies.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9.