

[^{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

[^{F2}Relief for spouses, civil partners and cohabitants replacing main residence

Textual Amendments

- F2** Sch. 2A para. 9A and cross-heading inserted by [The Land and Buildings Transaction Tax \(Additional Amount-Second Homes Main Residence Relief\) \(Scotland\) Order 2017 \(S.S.I. 2017/233\)](#), **arts. 1, 4** (with art. 5) (which amendment has retrospective effect from 1.4.2016 by virtue of [Land and Buildings Transaction Tax \(Relief from Additional Amount\) \(Scotland\) Act 2018](#) (asp 11), **ss. 1, 3**)

- 9A. (1) A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—
- (a) there are only two buyers,
 - (b) the buyers—
 - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
 - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction, and
 - (c) paragraph 2(2) would apply if—
 - (i) the reference in paragraph (a) of that paragraph to the buyer were a reference to either of the buyers, and
 - (ii) the references in paragraphs (b) and (c) of that paragraph to the buyer were references to both of the buyers together.
- (2) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.]]

Changes to legislation:

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