

[<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 4**

CERTAIN TYPES OF BUYER

*Joint buyers*

- 5 (1) This paragraph applies to a chargeable transaction which satisfies the conditions in paragraph 2(1)(a) and (b) or 3(1)(a) and (b) if there are two or more buyers who are or will be jointly entitled to ownership of the dwelling.
- (2) The conditions set out in paragraph 2(1)(c) and (d) or, as the case may be, 3(1)(c) are satisfied if they are satisfied in relation to any one of, or more than one of, the buyers.

*Spouses, civil partners, cohabitants and children*

- 6 (1) For the purposes of paragraph 2(1)(c), a dwelling which is owned by—
- (a) the buyer's spouse or civil partner,
  - (b) the buyer's cohabitant,
  - (c) a person aged under 16 who is a child of—
    - (i) the buyer,
    - (ii) the buyer's spouse or civil partner, or
    - (iii) the buyer's cohabitant,
- is to be treated as being owned by the buyer.
- (2) Sub-paragraphs (1)(a) and (1)(c)(ii) do not apply if the buyer and the buyer's spouse or civil partner have separated.
- (3) For the purposes of sub-paragraph (2), the parties have separated if—
- (a) they no longer live together, and
  - (b) they do not intend to live together again.
- (4) For the purposes of sub-paragraphs (1)(b) and (1)(c)(iii), a person is the buyer's cohabitant if the two of them live together as though married to one another.

*Trustees in certain trusts*

- 7 (1) This paragraph applies to a chargeable transaction which satisfies the conditions in paragraph 2(1)(a) and (b) if—
- (a) the buyer is acting as trustee of a settlement, and
  - (b) a beneficiary under the settlement has or will have a relevant interest in a dwelling that is or forms part of the subject-matter of the transaction.

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***Changes to legislation:*** *There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 4. (See end of Document for details)*

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- (2) In paragraphs 2(1)(c) and (d), 2(2)(b) and (c), 5, 6 and 8(1)(b) and (c), references to the buyer are to be read as if they were references to the beneficiary.
- (3) In paragraphs 2(2)(a) and 8(1)(a), references to the buyer are to be read as including references to the beneficiary.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 4.