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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[<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 5**

REPAYMENT OF AND RELIEF FROM THE ADDITIONAL AMOUNT

*[<sup>F2</sup>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.]]

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)