

[^{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: supplemental

- 10 (1) A relief under paragraph 9 must be claimed in the first return made in relation to the transaction or in an amendment of that return.
- (2) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Relief: supplemental.