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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Deemed ownership: beneficiaries under certain trusts. (See end of Document for details)

[<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 6**

OWNERSHIP OF DWELLINGS

*Deemed ownership: beneficiaries under certain trusts*

- 13 (1) This paragraph applies where a person is the beneficiary under—
- (a) a bare trust, or
  - (b) a settlement under the terms of which the beneficiary has a relevant interest in any dwelling that is or forms part of the trust property.
- (2) For the purposes of this schedule, the beneficiary is to be treated as the owner of the dwelling.
- (3) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.]

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