

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

[^{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 7

GENERAL PROVISION

Interpretation

- 20 (1) In this schedule—
- “bare trust” has the meaning given in paragraph 19 of schedule 18,
 - [^{F2}“coronavirus” has the meaning given by section 1 of the Coronavirus (Scotland) Act 2020,]
 - “relevant consideration” is to be construed in accordance with paragraph 4(3) and (4),
 - “settlement”, except in paragraph 12(5)(b), has the meaning given in paragraph 21 of schedule 18.
- (2) Part 6 of schedule 5 (what counts as a “dwelling”) applies for the purposes of this schedule as it applies for the purposes of schedule 5.
- (3) For the purposes of this schedule, a beneficiary under a settlement has a relevant interest in a dwelling that is or forms part of the trust property or the subject-matter of a transaction if the beneficiary is entitled to—
- (a) occupy the dwelling for life, or
 - (b) income (whether net or gross) in respect of the dwelling.]

Textual Amendments

- F2** Words in sch. 2A para. 20(1) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020](#) (asp 10), s. 16(1), **sch. 4 para. 6(3)(c)** (with s. 9)

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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.](#)