

[<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 7**

GENERAL PROVISION

*Power of Scottish Ministers to modify schedule*

- 19 (1) The Scottish Ministers may by order amend paragraph 4(2) so as to substitute, for the percentage figure for the time being specified there, a different percentage figure.
- (2) The Scottish Ministers may by order amend paragraph 2(1)(b), 3(1)(b) or 11(4) so as to substitute, for the figure for the time being specified there, a different figure.
- (3) The Scottish Ministers may by order modify this schedule so as to make provision for or about reliefs from the additional amount and, in particular, may—
- (a) add a relief,
  - (b) modify any relief,
  - (c) remove any relief.
- [ The Scottish Ministers may by order amend paragraph 8B(1) so as to substitute, for <sup>F2</sup>(3A) the period that is for the time being specified there, a longer period.
- (3B) The Scottish Ministers may by order amend paragraph 8B(2) so as to substitute, for the period that is for the time being specified there as the period to be substituted into paragraph 8(1)(a), a longer period.
- (3C) The Scottish Ministers may make an order under sub-paragraph (3A) or (3B) only if they are satisfied that it is appropriate to make the order for a reason relating to coronavirus.
- (3D) For the avoidance of doubt, an order under sub-paragraph (3A) or (3B) may have retrospective effect.]
- (4) The Scottish Ministers may by regulations modify the following provisions of this schedule—
- (a) Parts 2 (except paragraphs 2(1)(b) and 3(1)(b)) and 4 so far as relating to the application of this schedule in relation to—
    - (i) partnerships,
    - (ii) trusts,
  - (b) Part 6 (except paragraph 11(4)),
  - (c) paragraph 20.
- (5) An order under sub-paragraph (3) may modify any other enactment that the Scottish Ministers consider appropriate.]

---

**Changes to legislation:** *There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Power of Scottish Ministers to modify schedule. (See end of Document for details)*

---

.....

**Textual Amendments**

- F2** Sch. 2A para. 19(3A)-(3D) inserted (27.5.2020) by [Coronavirus \(Scotland\) \(No.2\) Act 2020 \(asp 10\)](#), s. 16(1), **sch. 4 para. 6(3)(b)** (with s. 9)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Power of Scottish Ministers to modify schedule.