

[^{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

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 ^{F2}(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, PART 7. (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)

Interpretation

- 20 (1) In this schedule—
- “bare trust” has the meaning given in paragraph 19 of schedule 18,
 - [^{F3}“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

- F3** 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)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 7.