



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 3

CALCULATION OF TAX AND RELIEFS

Amount of tax chargeable

[^{F1}26A Additional amount: transactions relating to second homes etc.

Schedule 2A makes provision about an additional amount of tax chargeable in respect of certain chargeable transactions.]

Textual Amendments

- F1** S. 26A inserted (1.4.2016) by [Land and Buildings Transaction Tax \(Amendment\) \(Scotland\) Act 2016](#) (asp 11), [ss. 1\(2\), 5\(2\)](#) (with s. 3)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 26A.