



Land and Buildings Transaction Tax (Amendment) (Scotland) Act 2016

2016 asp 11

2 Consequential amendments

- (1) In the Land and Buildings Transaction Tax (Scotland) Act 2013—
- (a) in section 25(3) (amount of tax chargeable), before paragraph (a) insert—
 - “(za) schedule 2A (additional amount: transactions relating to second homes etc.),”
 - (b) in section 26(4) (amount of tax chargeable: linked transactions), before paragraph (a) insert—
 - “(za) schedule 2A (additional amount: transactions relating to second homes etc.),”
 - (c) in section 68 (subordinate legislation)—
 - (i) in subsection (2), after paragraph (j) insert—
 - “(ja) paragraph 19(3) or (4) of schedule 2A,”
 - (ii) for subsection (5) substitute—
 - “(5) The order is an order under—
 - (a) section 24(1),
 - (b) paragraph 19(1) or (2) of schedule 2A, or
 - (c) paragraph 3 of schedule 19.”
 - (d) in schedule 5 (multiple dwellings relief)—
 - (i) in paragraph 10, after “relevant transaction” insert “other than one to which schedule 2A applies”,
 - (ii) after paragraph 10 insert—
 - “10A The amount of tax chargeable in relation to a relevant transaction to which schedule 2A applies is—

$$\sum DT + RT$$

where—

DT is the tax due in relation to each dwelling that is, or is part of, the main subject-matter of the transaction, and

Status: This is the original version (as it was originally enacted).

RT is the tax due in relation to the remaining property.”,

(iii) in paragraph 11, after “DT x ND” insert “or, as the case may be, Σ DT”,

(iv) in paragraph 13, after Step 3 insert—

“Step 4

In the case of a relevant transaction to which schedule 2A applies, carry out Step 3 (taking account of any relief applicable to the transaction under paragraph 9 of that schedule) in relation to each dwelling that is, or is part of, the main subject-matter of the transaction to find the tax due in relation to each dwelling.”.

(2) In section 108(3) of the Revenue Scotland and Tax Powers Act 2014 (claim for repayment if order changing tax basis not approved), in column 1 of the table, in the entry for the LBTT(S) Act 2013, after paragraph (a) insert—

“(aa) an order under paragraph 19(1) or (2) of schedule 2A.”.