

[^{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 5

REPAYMENT OF AND RELIEF FROM THE ADDITIONAL AMOUNT

[^{F2}Relief for separated spouses and civil partners retaining interest in former main residence

Textual Amendments

- F2** Sch. 2A paras. **9B**, **9C** and cross-headings inserted (1.4.2024) by [The Land and Buildings Transaction Tax \(Miscellaneous Amendments\) \(Scotland\) Order 2024 \(S.S.I. 2024/104\)](#), arts. 1, **8**

- 9C. A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—
- (a) at the end of the day that is the effective date of the transaction, the buyer is the owner of two dwellings,
 - (b) the first of the two dwellings was at any time before the effective date of the transaction the only or main residence of the buyer and the buyer's spouse, civil partner, former spouse or former civil partner,
 - (c) the first of the two dwellings is the only or main residence of the buyer's spouse, civil partner, former spouse or former civil partner,
 - (d) the buyer and the buyer's spouse, civil partner, former spouse or former civil partner do not intend to live together again, and
 - (e) the buyer retains an ownership interest in the first of the two dwellings in pursuance of an order of a court or agreement of a type referred to in paragraph 4 or 5 of schedule 1.]]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 9C.