

[<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 3**

THE ADDITIONAL AMOUNT

*Additional amount*

- 4 (1) Where this schedule applies to a chargeable transaction, the amount of tax chargeable in respect of the transaction (as determined under section 25(1) or 26(1)) is increased by the additional amount.
- (2) The additional amount is an amount equal to [<sup>F2</sup>6%] of the relevant consideration.
- (3) The relevant consideration is—
- (a) in a case where the transaction is a residential property transaction, the chargeable consideration for the transaction, or
  - (b) in a case where the transaction is a non-residential property transaction, so much of the chargeable consideration for the transaction as is attributable, on a just and reasonable apportionment, to the acquisition of ownership of the dwelling (including any interest or right pertaining to ownership of the dwelling) that is or forms part of the subject-matter of the transaction.
- (4) In the case of a chargeable transaction to which this schedule applies by virtue of paragraph 2(1)(d)(ii), the relevant consideration is to exclude so much of the chargeable consideration as is attributable, on a just and reasonable apportionment, to the acquisition of ownership of the dwelling (including any interest or right pertaining to ownership of the dwelling) that the buyer intends to occupy as the buyer's only or main residence.]

**Textual Amendments**

- F2** Word in sch. 2A para. 4(2) substituted (16.12.2022) by [The Land and Buildings Transaction Tax \(additional amount: transactions relating to second homes etc.\) \(Scotland\) Amendment Order 2022 \(S.S.I. 2022/375\)](#), arts. 1(1), **2** (with arts. 1(2), 3)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 3.