

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Spouses, civil partners, cohabitants and children. (See end of Document for details)

[^{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 4

CERTAIN TYPES OF BUYER

Spouses, civil partners, cohabitants and children

- 6 (1) For the purposes of paragraph 2(1)(c), a dwelling which is owned by—
- (a) the buyer's spouse or civil partner,
 - (b) the buyer's cohabitant,
 - (c) a person aged under 16 who is a child of—
 - (i) the buyer,
 - (ii) the buyer's spouse or civil partner, or
 - (iii) the buyer's cohabitant,
- is to be treated as being owned by the buyer.

- [For the purposes of paragraph 8(1), a dwelling which is disposed of by—
- ^{F2}(1A) (a) the buyer's spouse or civil partner,
- (b) the buyer's cohabitant,
 - (c) a person aged under 16 who is a child of—
 - (i) the buyer,
 - (ii) the buyer's spouse or civil partner, or
 - (iii) the buyer's cohabitant,
- is to be treated as being disposed of by the buyer.]

- (2) Sub-paragraphs (1)(a) [^{F3}, (1)(c)(ii), (1A)(a) and (1A)(c)(ii)] do not apply if the buyer and the buyer's spouse or civil partner have separated.
- (3) For the purposes of sub-paragraph (2), the parties have separated if—
- (a) they no longer live together, and
 - (b) they do not intend to live together again.
- (4) For the purposes of sub-paragraphs (1)(b) [^{F4}, (1)(c)(iii), (1A)(b) and (1A)(c)(iii)], a person is the buyer's cohabitant if the two of them live together as though married to one another.]

Textual Amendments

F2 Sch. 2A para. 6(1A) inserted (1.4.2024) by The Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2024 (S.S.I. 2024/104), arts. 1, 6(a)

F3 Words in sch. 2A para. 6(2) substituted (1.4.2024) by The Land and Buildings Transaction Tax (Miscellaneous Amendments) (Scotland) Order 2024 (S.S.I. 2024/104), arts. 1, 6(b)

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F4 Words in sch. 2A para. 6(4) substituted (1.4.2024) by [The Land and Buildings Transaction Tax \(Miscellaneous Amendments\) \(Scotland\) Order 2024 \(S.S.I. 2024/104\)](#), arts. 1, **6(c)**

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