

[<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 5**

REPAYMENT OF AND RELIEF FROM THE ADDITIONAL AMOUNT

*Repayment of additional amount in certain cases*

- 8 (1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if—
- (a) within the period of 18 months beginning with the day after the effective date of the transaction, the buyer disposes of the ownership of a dwelling (other than one that was or formed part of the subject-matter of the chargeable transaction),
  - (b) that dwelling was the buyer's only or main residence at any time during the period of 18 months ending with the effective date of the transaction, and
  - (c) the dwelling that was or formed part of the subject-matter of the transaction has been occupied as the buyer's only or main residence.
- (2) Where this sub-paragraph applies—
- (a) the chargeable transaction is to be treated as having been exempt from the additional amount, and
  - (b) if the buyer has made a land transaction return in respect of the transaction, the buyer may take one of the steps mentioned in sub-paragraph (3).
- (3) The steps are—
- (a) within the period allowed for amendment of the land transaction return, amend the return accordingly, or
  - (b) after the end of that period (if the land transaction return is not so amended), make a claim to the Tax Authority under section 107 of the Revenue Scotland and Tax Powers Act 2014 for repayment of the amount overpaid.
- (4) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.
- (5) In the case of a chargeable transaction to which this schedule applies by virtue of paragraph 2(1)(d)(ii), sub-paragraph (2)(a) has effect only in relation to the additional amount applicable to so much of the relevant 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) referred to in sub-paragraph (1)(c).

*Status: Point in time view as at 01/04/2016.*

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5. (See end of Document for details)*

*[Repayment of additional amount: spouses, civil partners and cohabitants replacing main residence*

- 8A. (1) Sub-paragraph (2) applies in relation to a chargeable transaction to which this schedule applies by virtue of paragraph 2 if—
- (a) there are only two buyers, and
  - (b) the buyers—
    - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
    - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction.
- (2) Paragraph 8 has effect in relation to the transaction as if—
- (a) the reference in sub-paragraph (1)(a) of that paragraph to the buyer were a reference to either or both of the buyers, and
  - (b) the references in sub-paragraph (1)(b) and (c) of that paragraph to the buyer were references to both of the buyers together.
- (3) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.]

*Relief for purchases of 6 or more dwellings*

- 9 A chargeable transaction is exempt from the additional amount if it is a transaction to which section 59(8) applies.

*[Relief for spouses, civil partners and cohabitants replacing main residence*

- 9A. (1) A chargeable transaction to which this schedule applies by virtue of paragraph 2 is exempt from the additional amount if—
- (a) there are only two buyers,
  - (b) the buyers—
    - (i) are (in relation to each other) spouses, civil partners or cohabitants, and
    - (ii) are or will be jointly entitled to ownership of the dwelling that is or forms part of the subject-matter of the transaction, and
  - (c) paragraph 2(2) would apply if—
    - (i) the reference in paragraph (a) of that paragraph to the buyer were a reference to either of the buyers, and
    - (ii) the references in paragraphs (b) and (c) of that paragraph to the buyer were references to both of the buyers together.
- (2) For the purposes of sub-paragraph (1)(b)(i), two buyers are cohabitants if they live together as though married to one another.]

*Relief: supplemental*

- 10 (1) A relief under paragraph 9 must be claimed in the first return made in relation to the transaction or in an amendment of that return.
- (2) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.]

**Status:**

Point in time view as at 01/04/2016.

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5.