

[^{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 beneficiaries

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**

- 9B. (1) 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 or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, one of the buyers owns two or more dwellings,
 - (b) the date of acquisition of ownership of all but the last of those dwellings is after the date on which the buyer entered into the contract for the land transaction relating to the last of those dwellings, but before the effective date, and
 - (c) the buyer—
 - (i) is a beneficiary of the estate of a deceased person and acquired ownership of all but the last of those dwellings by virtue of a conveyance or transfer in their favour by the executors of that person, or
 - (ii) otherwise acquires ownership of all but the last of those dwellings as a result of the death of a person.
- (2) For the purposes of paragraph (1) the date on which the buyer acquired ownership of a dwelling by virtue of a conveyance or transfer in their favour by the executor of a deceased person is the date on which the conveyance or transfer was delivered by the executor to the buyer.]]

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Relief for beneficiaries.