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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 14. (See end of Document for details)

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[<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 6**

OWNERSHIP OF DWELLINGS

*Dwellings owned by trustees or personal representatives*

- 14 (1) This paragraph applies where a person owns a dwelling as—
- (a) a trustee, or
  - (b) a personal representative of another.
- (2) For the purposes of this schedule, the person is to be treated as not being the owner of the dwelling.
- (3) Sub-paragraph (2) does not affect the operation of any other provision of this schedule by which the person is to be treated as the owner of the dwelling.]

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 14.