
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

The Land and Buildings Transaction Tax (Additional Amount-Second Homes Main Residence Relief) (Scotland) Order 2017

Relief for replacement of main residence: spouses, civil partners and cohabitants

4. After paragraph 9, insert—

“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.”