
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 104

**The Land and Buildings Transaction Tax
(Miscellaneous Amendments) (Scotland) Order 2024**

Amendment of schedule 2A

8. After paragraph 9A(1) insert—

“Relief for beneficiaries

(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.

Relief for separated spouses and civil partners retaining interest in former main residence

9C. 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 is the owner of two dwellings,
- (b) the first of the two dwellings was at any time before the effective date of the transaction the only or main residence of the buyer and the buyer’s spouse, civil partner, former spouse or former civil partner,
- (c) the first of the two dwellings is the only or main residence of the buyer’s spouse, civil partner, former spouse or former civil partner,

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- (d) the buyer and the buyer's spouse, civil partner, former spouse or former civil partner do not intend to live together again, and
- (e) the buyer retains an ownership interest in the first of the two dwellings in pursuance of an order of a court or agreement of a type referred to in paragraph 4 or 5 of schedule 1."