
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 104

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

Amendment of schedule 2A

7.—(1) Paragraph 8(1) is amended in accordance with paragraphs (2) to (5).

(2) In head (a)—

- (a) for “18” substitute “36”,
- (b) for “the day after” substitute “or ending with”,
- (c) after “buyer” insert “or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, one of the buyers”.

(3) In head (b)—

- (a) after “buyer’s” insert “or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, one of the buyers”,
- (b) for “18” substitute “36”,
- (c) omit “and”.

(4) In head (c), for “buyer’s only or main residence.” substitute “buyer’s or, where there are two or more buyers who are or will be jointly entitled to the interest acquired, all of the buyers’ only or main residence, and”.

(5) After head (c) insert—

- “(d) where there are two or more buyers who are or will be jointly entitled to the interest acquired, each of whom own a dwelling or dwellings other than the subject-matter of the transaction, all of the buyers must meet the conditions specified in this sub-paragraph.”.