

# Land and Buildings Transaction Tax (Amendment) (Scotland) Bill

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## Groupings of Amendments for Stage 2

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 2 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

### Groupings of amendments

#### **Relief for purchases of 6 or more dwellings**

1, 18

#### **Technical and drafting amendments**

2, 4, 5, 9, 13, 15, 16, 21, 22, 24

#### **Transactions to which schedule 2A applies: £40,000 threshold for level of consideration**

3, 6, 10, 11, 12, 33

#### **Payment of additional amount: ‘grace period’**

43, 17

#### **Transactions within paragraph 3: sole traders, partnerships and trusts**

7, 8, 14, 25, 37

#### **Dwellings to be counted for purposes of paragraph 2: cases where paragraph 3 applies or would apply**

19

#### **“Ownership”: trusts, executries, long leases, liferents**

20, 23, 26, 27, 28, 29, 35, 36

#### **“Ownership”: dwellings situated outside Scotland**

30, 31, 32

#### **Power to modify schedule 2A**

34, 38

**Procedure for order modifying £40,000 figures**

39, 41

**Multiple dwellings relief**

40

**Transitional provision: application of the Bill**

42

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**Amendments in debating order**

**Relief for purchases of 6 or more dwellings**

**John Swinney**

- 1 In section 1, page 1, line 24, after first <of> insert <and relief from>

**John Swinney**

- 18 In section 1, page 5, line 8, at end insert—

*<Relief for purchases of 6 or more dwellings*

- 8A A chargeable transaction is exempt from the additional amount if it is a transaction to which section 59(8) applies.

*Relief: supplemental*

- 8B(1) A relief under paragraph 8A must be claimed in the first return made in relation to the transaction or in an amendment of that return.
- (2) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014.>

**Technical and drafting amendments**

**John Swinney**

- 2 In section 1, page 2, line 10, leave out <main>

**John Swinney**

- 4 In section 1, page 2, line 21, leave out <main>

**John Swinney**

- 5 In section 1, page 2, line 26, leave out <main>

**John Swinney**

- 9 In section 1, page 3, line 14, leave out <or dwellings that form> and insert <(including any interest or right pertaining to ownership of the dwelling) that is or forms>

**John Swinney**

- 13 In section 1, page 4, line 9, leave out <forming> and insert <that is or forms>

**John Swinney**

- 15 In section 1, page 4, line 28, leave out <the main> and insert <or formed part of the>

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**John Swinney**

- 16 In section 1, page 4, line 33, leave out <the main> and insert <or formed part of the>

**John Swinney**

- 21 In section 1, page 5, line 20, leave out first <main>

**John Swinney**

- 22 In section 1, page 5, line 20, leave out second <main>

**John Swinney**

- 24 In section 1, page 6, line 2, leave out <forming> and insert <that is or forms>

**Transactions to which schedule 2A applies: £40,000 threshold for level of consideration**

**John Swinney**

- 3 In section 1, page 2, line 11, at end insert—  
<(aa) the chargeable consideration for the transaction is £40,000 or more,>

**John Swinney**

- 6 In section 1, page 2, line 27, after <dwelling,> insert—  
<(aa) the chargeable consideration for the transaction is £40,000 or more,>

**John Swinney**

- 10 In section 1, page 3, line 19, leave out <condition> and insert <conditions>

**John Swinney**

- 11 In section 1, page 3, line 20, after <2(1)(a)> insert <and (aa)>

**John Swinney**

- 12 In section 1, page 3, line 20, after <3(1)(a)> insert <and (aa)>

**John Swinney**

- 33 In section 1, page 7, line 1, after <paragraph> insert <2(1)(aa), 3(1)(aa) or>

**Payment of additional amount: ‘grace period’**

**Gavin Brown**

- 43 In section 1, page 2, line 12, after second <the> insert <60th day after the>

**John Swinney**

- 17 In section 1, page 4, line 38, at beginning insert <if the buyer has made a land transaction return in respect of the transaction,>

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**Transactions within paragraph 3: sole traders, partnerships and trusts**

**John Swinney**

- 7 In section 1, page 2, line 30, after <(2)> insert <or (5)>

**John Swinney**

- 8 In section 1, page 2, line 32, leave out from <that> to end of line and insert <the sole or main activity of which is investing or dealing in chargeable interests.
- (3) Sub-paragraph (2) of paragraph 31 of schedule 17 applies for the purposes of sub-paragraph (2) of this paragraph as it applies for the purposes of paragraph 31(1) of that schedule.
  - (4) In sub-paragraph (2), the reference to a business of the individual includes a reference to a business of a partnership of which the individual is a partner.
  - (5) This sub-paragraph applies if the individual is making the acquisition as trustee under a settlement (other than a settlement under the terms of which the beneficiary has a relevant interest in any dwelling that is or forms part of the trust property).>

**John Swinney**

- 14 In section 1, page 4, leave out lines 15 to 20

**John Swinney**

- 25 In section 1, page 6, leave out lines 5 to 10

**John Swinney**

- 37 In section 1, page 7, line 15, at end insert—
- <( ) For the purposes of this schedule, a beneficiary under a settlement has a relevant interest in a dwelling that is or forms part of the trust property if the beneficiary is entitled to—
    - (a) occupy the dwelling for life, or
    - (b) income (whether net or gross) in respect of the dwelling.>

**Dwellings to be counted for purposes of paragraph 2: cases where paragraph 3 applies or would apply**

**John Swinney**

- 19 In section 1, page 5, line 15, at end insert—
- <( ) A dwelling owned by a person is not to be counted for the purposes of paragraph 2(1)(b) if the acquisition of ownership of the dwelling by the person—
    - (a) is or was a chargeable transaction to which this schedule applies by virtue of paragraph 3, or

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- (b) would have been such a chargeable transaction but for the fact that the dwelling is situated outside Scotland.>

### **“Ownership”: trusts, executries, long leases, liferents**

#### **John Swinney**

- 20 In section 1, page 5, leave out line 16 and insert—
  - <(3) Ownership of a dwelling (other than one that is or forms part of the subject-matter of the chargeable transaction) is not to be counted if the market value of the ownership interest is less than £40,000.
  - (4) In determining the market value of the ownership interest in a dwelling for the purposes of sub-paragraph (3), the market value of any interest or right pertaining to ownership of the dwelling is to be included.>

#### **John Swinney**

- 23 In section 1, page 5, line 39, leave out from second <a> to <settlement,> in line 1 on page 6 and insert <—
  - (a) a bare trust, or
  - (b) a settlement under the terms of which>

#### **John Swinney**

- 26 In section 1, page 6, line 10, at end insert—
  - <( ) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.>

#### **John Swinney**

- 27 In section 1, page 6, line 10, at end insert—
  - <*Dwellings owned by trustees or personal representatives*
    - (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.>

#### **John Swinney**

- 28 In section 1, page 6, line 10, at end insert—
  - <*Deemed ownership: long leases*
    - (1) This paragraph applies where a person (“the tenant”) is the tenant under a lease of a dwelling for a term of more than 20 years.
    - (2) For the purposes of this schedule—

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- (a) the tenant is to be treated as the owner of the dwelling, and
  - (b) the landlord under the lease is to be treated as not being the owner.
- (3) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.>

### John Swinney

29 In section 1, page 6, line 10, at end insert—

*<Deemed ownership: proper liferents*

- (1) This paragraph applies where a person (“the liferenter”) holds a liferent over a dwelling under a proper liferent.
- (2) For the purposes of this schedule—
  - (a) the liferenter is to be treated as the owner of the dwelling, and
  - (b) the granter of the liferent and the fiar are to be treated as not being the owner.
- (3) References in this schedule to “ownership” and “acquisition of ownership” are to be read accordingly.>

### John Swinney

35 In section 1, page 7, line 12, after <schedule> insert <—

“bare trust” has the meaning given in paragraph 19 of schedule 18,>

### John Swinney

36 In section 1, page 7, line 12, leave out from <means> to <19> in line 13 and insert <, except in paragraph 10(5)(b), has the meaning given in paragraph 21>

## “Ownership”: dwellings situated outside Scotland

### John Swinney

30 In section 1, page 6, leave out lines 23 to 26

### John Swinney

31 In section 1, page 6, line 27, leave out <the United Kingdom> and insert <Scotland>

### John Swinney

32 In section 1, page 6, line 30, leave out from <or> to end of line 31

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**Power to modify schedule 2A**

**John Swinney**

- 34 In section 1, page 7, line 8, at end insert—
- <(3A) The Scottish Ministers may by regulations modify the following provisions of this schedule—
- (a) Part 4 so far as relating to the application of this schedule in relation to—
    - (i) partnerships,
    - (ii) trusts,
  - (b) Part 6 (except paragraph 9(3)),
  - (c) paragraph 15.>

**John Swinney**

- 38 In section 2, page 7, line 27, after <14(3)> insert <or (3A)>

**Procedure for order modifying £40,000 figures**

**John Swinney**

- 39 In section 2, page 7, leave out lines 28 and 29 and insert—
- <( ) for subsection (5) substitute—
- “(5) The order is an order under—
- (a) section 24(1),
  - (b) paragraph 14(1) or (2) of schedule 2A, or
  - (c) paragraph 3 of schedule 19.”>

**John Swinney**

- 41 In section 2, page 7, line 33, after <14(1)> insert <or (2)>

**Multiple dwellings relief**

**John Swinney**

- 40 In section 2, page 7, line 29, at end insert—
- <( ) in schedule 5 (multiple dwellings relief)—
- (i) in paragraph 10, after “relevant transaction” insert “other than one to which schedule 2A applies”,
  - (ii) after paragraph 10 insert—
- “10A The amount of tax chargeable in relation to a relevant transaction to which schedule 2A applies is—
- $$\sum DT + RT$$



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where—

DT is the tax due in relation to each dwelling that is, or is part of, the main subject-matter of the transaction, and

RT is the tax due in relation to the remaining property.”,

(iii) in paragraph 11, after “DT x ND” insert “or, as the case may be,  $\sum$ DT”,

(iv) in paragraph 13, after Step 3 insert—

*“Step 4*

In the case of a relevant transaction to which schedule 2A applies, carry out Step 3 (taking account of any relief applicable to the transaction under paragraph 8A of that schedule) in relation to each dwelling that is, or is part of, the main subject matter of the transaction to find the tax due in relation to each dwelling.”.>

### **Transitional provision: application of the Bill**

**John Swinney**

**42** In section 3, page 7, line 36, leave out <16 December 2015> and insert <28 January 2016>



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