

These notes relate to the Agricultural Holdings (Amendment) (Scotland) Act 2012 (asp 6)

EXPLANATORY NOTES

AGRICULTURAL HOLDINGS (AMENDMENT) (SCOTLAND) ACT 2012

INTRODUCTION

THE 2012 ACT

COMMENTARY ON SECTIONS

Section 1: Succession by near relatives

Section 2: Prohibition of upward only rent reviews etc.

Section 3: Effect of VAT changes on determination of rent

Section 4: Transitional provisions

Section 5: Commencement

PARLIAMENTARY HISTORY