

*These notes relate to the Agricultural Holdings (Amendment) (Scotland)  
Act 2012 (asp 6) which received Royal Assent on 12 July 2012*

# **AGRICULTURAL HOLDINGS (AMENDMENT) (SCOTLAND) ACT 2012**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 3: Effect of VAT changes on determination of rent***

12. Section 13 of the 1991 Act sets out circumstances under which the landlord or tenant farmer of an agricultural holding may seek to have the rent payable in respect of the holding determined by the Scottish Land Court. Subsection (8) states that a reference to the Scottish Land Court may not be made within 3 years of the commencement of the tenancy, the last variation of the rent or the last time a previous direction was given that the rent should remain unchanged. Subsection (9) sets out certain circumstances where subsection (8) may be disregarded.
13. [Section 3](#) amends section 13 of the 1991 Act to the effect that the exercise or revocation of the option to tax, or a change in the rate of VAT where such an option has effect, does not qualify as a variation of rent for the purposes of the Section 13(8)(b) of the 1991 Act.