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

## **EXPLANATORY NOTES**

## **COMMENTARY ON SECTIONS**

## Section 4: Transitional provisions

- 14. Subsection (1) provides that the change in the definition of "near relative" has effect in respect of a notice to quit given by a landlord to a tenant who has acquired interest in the tenancy on succession only if the successor gives the landlord of the tenancy in question notice of his or her acquisition of the right to the lease under section 11(2) or 12(1) of the Agricultural Holdings (Scotland) Act 1991 on or after the day on which section 1 comes into force.
- 15. Subsection (2) clarifies that the prohibition on upward only and landlord only initiated rent review clauses giving rise to annulment, has effect only in relation to such clauses where they are made after section 2 comes into force.
- 16. Subsection (3) provides that the changes made by section 3 of the 2012 Act will apply to options, revocations or VAT rate changes that have effect before the date of Royal Assent. This means that in cases where an option to tax had effect, the changes in the rate of VAT which occurred in January 2010 and January 2011 will not prevent parties seeking a reference to the Scottish Land Court to determine the rent for a period of 3 years from the rate change.