



# Agricultural Holdings (Amendment) (Scotland) Act 2012

2012 asp 6

*Review of rent etc.*

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

In section 13(9) of the Agricultural Holdings (Scotland) Act 1991, after paragraph (c) insert—

- “(d) a variation of rent arising from—
- (i) the exercise or revocation of an option to tax under Schedule 10 to the Value Added Tax Act 1994 (c.23); or
  - (ii) a change in the rate of value added tax applicable to grants of interests in or rights over land in respect of which such an option has effect.”.