



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 6

APPLICATION OF ACT TO LEASES AND LICENCES

Leases

52 Application of this Act to leases

- (1) Schedule 19 makes provision about the application of this Act to chargeable transactions involving leases, including provision for the calculation of the tax chargeable in relation to such transactions.
- (2) The Scottish Ministers may, by regulations, modify schedule 19.

Commencement Information

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| I1 | S. 52(1) in force at 7.11.2014 for specified purposes by S.S.I. 2014/279, art. 2, Sch. |
| I2 | S. 52(1) in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/108, art. 2 |
| I3 | S. 52(2) in force at 1.4.2015 by S.S.I. 2015/108, art. 2 |

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Leases.