
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 17. (See end of Document for details)

SCHEDULE 13 CHARITIES RELIEF

Interpretation

- 17 In this schedule, “annual rent” means the average annual rent over the term of the lease or, if—
- (a) different amounts of rent are payable for different parts of the term, and
 - (b) those amounts (or any of them) are ascertainable at the time of the disqualifying event,
- the average annual rent over the period for which the highest ascertainable rent is payable.

Commencement Information

- II** Sch. 13 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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