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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 7. (See end of Document for details)

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## SCHEDULE 13 CHARITIES RELIEF

### *Withdrawal of relief*

- 7 A lease—
- (a) is granted “at a premium” if there is consideration other than rent, and
  - (b) is a “low-rental” lease if the annual rent (if any) is less than £1,000 a year.

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#### **Commencement Information**

- II** Sch. 13 para. 7 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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