
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 19 . (See end of Document for details)

SCHEDULE 19 LEASES

PART 6

OTHER PROVISION ABOUT LEASES

Meaning of lease for a fixed term

- 19 In the application of this schedule to a lease for a fixed term, no account is to be taken of—
- (a) any contingency as a result of which the lease may terminate before the end of the fixed term, or
 - (b) any right of either party to terminate the lease or renew it.

Commencement Information

II Sch. 19 para. 19 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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