

SCHEDULE 19 LEASES

PART 1

INTRODUCTORY

Calculation of tax chargeable where chargeable consideration includes rent

- 2 Where the chargeable consideration for a chargeable transaction to which this schedule applies consists of rent (or includes rent and chargeable consideration other than rent), the tax chargeable is the sum of—
- (a) any tax chargeable on so much of the chargeable consideration as consists of rent, and
 - (b) any tax chargeable on so much of the chargeable consideration other than rent.

Commencement Information

- II** Sch. 19 para. 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, Paragraph 2 .