
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 21 . (See end of Document for details)

SCHEDULE 19 LEASES

PART 6

OTHER PROVISION ABOUT LEASES

Leases that continue after a fixed term: grant of new lease

- 21 (1) This paragraph applies where—
- (a) (ignoring this paragraph) paragraph 20 would apply to treat a lease (“the original lease”) as if it were a lease for a fixed term 1 year longer than the original term,
 - (b) during that 1 year period the tenant under that lease is granted a new lease of the same or substantially the same premises, and
 - (c) the term of the new lease begins during that 1 year period.
- (2) Paragraph 20 does not apply to treat the lease as continuing after the original fixed term.
- (3) The term of the new lease is treated for the purposes of this Act as beginning immediately after the original fixed term.
- (4) Any rent which, in the absence of this paragraph, would be payable under the original lease in respect of that 1 year period is to be treated as payable under the new lease.
- (5) Where the fixed term of a lease has previously been extended (on one or more occasions) under paragraph 20, this paragraph applies as if references to the original term were references to the fixed term as previously so extended.

Commencement Information

II Sch. 19 para. 21 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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