



# Agricultural Holdings (Amendment) (Scotland) Act 2012

2012 asp 6

*Review of rent etc.*

## **3 Effect of VAT changes on determination of rent**

In section 13(9) of the Agricultural Holdings (Scotland) Act 1991, after paragraph (c) insert—

- “(d) a variation of rent arising from—
- (i) the exercise or revocation of an option to tax under Schedule 10 to the Value Added Tax Act 1994 (c.23); or
  - (ii) a change in the rate of value added tax applicable to grants of interests in or rights over land in respect of which such an option has effect.”.

**Changes to legislation:**

Agricultural Holdings (Amendment) (Scotland) Act 2012, Section 3 is up to date with all changes known to be in force on or before 22 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- s. 3 repealed by [2016 asp 18 Sch. 2 para. 13\(2\)](#)