



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 6

### APPLICATION OF ACT TO LEASES AND LICENCES

#### *Leases*

#### **52 Application of this Act to leases**

- (1) Schedule 19 makes provision about the application of this Act to chargeable transactions involving leases, including provision for the calculation of the tax chargeable in relation to such transactions.
- (2) The Scottish Ministers may, by regulations, modify schedule 19.

#### *Licences*

#### **53 Application of this Act to licences**

- (1) The Scottish Ministers may, by regulations, prescribe descriptions of non-residential licences to occupy property, transactions in relation to which are to be land transactions for the purposes of this Act.
- (2) The regulations may also make provision, among other things—
  - (a) for transactions, which result in the acquisition of interests in licences, to be land transactions,
  - (b) for what the chargeable consideration is to be in relation to a licence,
  - (c) for the determination of the amount or value of that chargeable consideration,
  - (d) for the calculation of the tax chargeable,
  - (e) specifying that certain land transactions relating to a licence are not to be notifiable under section 30.
- (3) Regulations under this section may modify any enactment (including this Act).