



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

PART 1

LAND AND BUILDINGS TRANSACTION TAX

- 1 The tax
- 2 Overview

PART 2

KEY CONCEPTS

CHAPTER 1

LAND TRANSACTIONS AND CHARGEABLE INTERESTS

Land transaction

- 3 Land transaction

Chargeable interest

- 4 Chargeable interest
- 5 Exempt interest

Acquisition and disposal of chargeable interest

- 6 Acquisition and disposal of chargeable interest
- 7 Buyer and seller

CHAPTER 2

PROVISION ABOUT PARTICULAR TRANSACTIONS

General rules for contracts requiring conveyance

- 8 Contract and conveyance
- 9 Completion without substantial performance
- 10 Substantial performance without completion

Contract providing for conveyance to third party

- 11 Contract providing for conveyance to third party

Options etc.

- 12 Options and rights of pre-emption

Exchanges

- 13 Exchanges

Interpretation

- 14 Meaning of “substantial performance”

CHAPTER 3

CHARGEABLE TRANSACTIONS AND CHARGEABLE CONSIDERATION

Chargeable transaction

- 15 Chargeable transaction
- 16 Exempt transaction

Chargeable consideration

- 17 Chargeable consideration

Contingent, uncertain or unascertained consideration

- 18 Contingent consideration
- 19 Uncertain or unascertained consideration
- 20 Contingent, uncertain or unascertained consideration: further provision

Annuities etc.

- 21 Annuities etc.: chargeable consideration limited to 12 years’ payments

Deemed market value

- 22 Deemed market value where transaction involves connected company
- 23 Exceptions from deemed market value

PART 3

CALCULATION OF TAX AND RELIEFS

Amount of tax chargeable

- 24 Tax rates and tax bands
- 25 Amount of tax chargeable
- 26 Amount of tax chargeable: linked transactions

Reliefs

- 27 Reliefs

Liability for tax

- 28 Liability for tax

PART 4

RETURNS AND PAYMENT

CHAPTER 1

RETURNS

Duty to make return

- 29 Duty to make return

Notifiable transactions

- 30 Notifiable transactions

Adjustments and further returns

- 31 Return where contingency ceases or consideration ascertained
- 32 Contingency ceases or consideration ascertained: less tax payable
- 33 Further return where relief withdrawn
- 34 Return or further return in consequence of later linked transaction

Returns: form and content etc.

- 35 Form and content
- 36 Declaration
- 37 Amendment

Miscellaneous

- 38 Interpretation
- 39 Power to amend period in which returns must be made

CHAPTER 2

PAYMENT OF TAX

- 40 Payment of tax
- 41 Application to defer payment in case of contingent or uncertain consideration
- 42 Regulations about applications under section 41

CHAPTER 3

REGISTRATION OF LAND TRANSACTIONS ETC.

- 43 Return to be made and tax paid before application for registration

PART 5

APPLICATION OF ACT TO CERTAIN PERSONS AND BODIES

- 44 Companies and other organisations
45 Unit trust schemes
46 Open-ended investment companies
47 Residential property holding companies
48 Joint buyers
49 Partnerships
50 Trusts
51 Persons acting in a representative capacity etc.

PART 6

APPLICATION OF ACT TO LEASES AND LICENCES

Leases

- 52 Application of this Act to leases

Licences

- 53 Application of this Act to licences

PART 7

GENERAL AND INTERPRETATION

The Tax Authority

- 54 The Tax Authority
55 Delegation of functions to Keeper
56 Review and appeal

Linked transactions

- 57 Linked transactions

Connected persons

- 58 Connected persons

Interpretation

- 59 Meaning of “residential property”
60 Meaning of “major interest” in land
61 Meaning of “subject-matter” and “main subject-matter”
62 Meaning of “market value”
63 Meaning of “effective date” of a transaction
64 Meaning of “completion”
65 General interpretation
66 Index of defined expressions

PART 8

FINAL PROVISIONS

Ancillary provision

67 Ancillary provision

Subordinate legislation

68 Subordinate legislation

Crown application

69 Crown application

Commencement and short title

70 Commencement

71 Short title

SCHEDULE 1 — Exempt transactions

- 1 No chargeable consideration
- 2 Acquisitions by the Crown
- 3 Residential leases and licences
- 4 Transactions in connection with divorce etc.
- 5 Transactions in connection with dissolution of civil partnership etc.
- 6 Assents and appropriations by personal representatives
- 7 Variation of testamentary dispositions etc.
- 8 Power to add, vary or remove exemptions

SCHEDULE 2 — Chargeable consideration

- 1 Money or money's worth
- 2 Value added tax
- 3 Postponed consideration
- 4 Just and reasonable apportionment
- 5 Exchanges
- 6 Partition etc.: disregard of existing interest
- 7 Valuation of non-monetary consideration
- 8 Debt as consideration
- 9 Cases where conditions for exemption not fully met
- 10 Conversion of amounts in foreign currency
- 11 Carrying out of works
- 12 Provision of services
- 13 Land transaction entered into by reason of employment
- 14 Indemnity given by buyer
- 15 Buyer bearing inheritance tax liability
- 16 Buyer bearing capital gains tax liability
- 17 Arrangements involving public or educational bodies

SCHEDULE 3 — Sale and leaseback relief

- 1 The relief
- 2 Sale and leaseback arrangements

- 3 Qualifying conditions
 - 4 Interpretation

 - SCHEDULE 4 — Relief for certain acquisitions of residential property
 - PART 1 — INTRODUCTORY
 - 1 Overview of reliefs
 - PART 2 — ACQUISITION BY HOUSE-BUILDING COMPANY FROM INDIVIDUAL ACQUIRING NEW DWELLING
 - 2 Full relief
 - 3 Partial relief
 - 4 Qualifying conditions
 - PART 3 — ACQUISITION BY PROPERTY TRADER FROM INDIVIDUAL ACQUIRING NEW DWELLING
 - 5 Full relief
 - 6 Partial relief
 - 7 Qualifying conditions
 - 8 Paragraph 7(e)(ii) does not apply to the grant of a...
 - PART 4 — ACQUISITION BY PROPERTY TRADER FROM INDIVIDUAL WHERE CHAIN OF TRANSACTIONS BREAKS DOWN
 - 9 Full relief
 - 10 Partial relief
 - 11 Qualifying conditions
 - 12 Paragraph 11(g)(ii) does not apply to the grant of a...
 - PART 5 — WITHDRAWAL OF RELIEF
 - 13 Introductory
 - 14 Relief under Part 3
 - 15 Paragraph 14(b) does not apply to the grant of a...
 - 16 Relief under Part 4
 - 17 Paragraph 16(b) does not apply to the grant of a...
 - PART 6 — INTERPRETATION
 - 18 Meaning of “dwelling” and “new dwelling”
 - 19 A building or part of a building is a “new...”
 - 20 Meaning of “permitted area”
 - 21 Where paragraph 20(b) applies, the permitted area is taken to...
 - 22 Meaning of “acquisition” and “market value” in relation to dwelling and permitted area
 - 23 Meaning of “house-building company”
 - 24 References in this schedule to such a company include any...
 - 25 Meaning of “property trader” and “principal”
 - 26 For the purposes of this schedule— (a) anything done by...
 - 27 Meaning of “refurbishment” and “the permitted amount”
 - 28 The “permitted amount”, in relation to the refurbishment of a...
- SCHEDULE 5 — Multiple dwellings relief
 - PART 1 — INTRODUCTORY
 - 1 Overview of relief
 - PART 2 — TRANSACTIONS TO WHICH THIS SCHEDULE APPLIES
 - 2 The rule
 - 3 A relevant transaction is a transaction (other than a transaction...
 - 4 Single transaction relating to multiple dwellings
 - 5 Linked transactions relating to multiple dwellings
 - 6 Excluded transactions
 - PART 3 — KEY TERMS

- 7 Consideration attributable to dwellings and remaining property
- 8 Dwellings
- 9 Interest in a dwelling
 - PART 4 — THE RELIEF
- 10 Calculation of relief
- 11 However, if the result of paragraph 10 would be that...
- 12 The minimum prescribed amount is such proportion of the tax...
- 13 Tax due in relation to a dwelling
- 14 Tax due in relation to remaining property
- 15 General
 - PART 5 — WITHDRAWAL OF RELIEF
- 16 Full withdrawal of relief
- 17 Where relief is withdrawn, the amount of tax chargeable is...
- 18 Partial withdrawal of relief
- 19 Where relief is partially withdrawn, tax is chargeable on the...
- 20 In that case, the tax so chargeable must be calculated...
- 21 Relevant period
- 22 In relation to a transaction effected on completion of a...
- 23 Interpretation
 - PART 6 — WHAT COUNTS AS A DWELLING
- 24 This Part of this schedule sets out rules for determining...
- 25 A building or part of a building counts as a...
- 26 Land that is, or is to be, occupied or enjoyed...
- 27 Land that subsists, or is to subsist, for the benefit...
- 28 The main subject-matter of a transaction is also taken to...
- 29 In paragraph 28, “relevant deeming provision” means section 10 or...
- 30 Subsections (3) to (6) of section 59 apply for the...

SCHEDULE 6 — Relief for certain acquisitions by registered social landlords

- 1 The relief
- 2 The qualifying conditions
- 3 Landlord controlled by tenants
- 4 For the purposes of paragraph 3, “board member” is to...

SCHEDULE 7 — Alternative property finance relief

PART 1 — INTRODUCTORY

- 1 Overview
 - PART 2 — ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS RELIEVED
- 2 Land sold to financial institution and leased to person
- 3 The first transaction is exempt from charge if the seller...
- 4 The second transaction is exempt from charge if the provisions...
- 5 A transfer to the person that results from the exercise...
- 6 The agreement mentioned in paragraph 2(c) is not to be...
- 7 Land sold to financial institution and person in common
- 8 The first transaction is exempt from charge if the seller...
- 9 The second transaction is exempt from charge if the provisions...
- 10 Any transfer to the person that results from the exercise...
- 11 The agreement mentioned in paragraph 7(c) is not to be...
- 12 A further transaction that is exempt from charge by virtue...
- 13 Land sold to financial institution and re-sold to person
- 14 The first transaction is exempt from charge if the seller...
- 15 The second transaction is exempt from charge if the financial...

PART 3 — ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS NOT RELIEVED

- 16 No relief where first transaction already relieved
- 17 No relief where arrangements to transfer control of financial institution
- 18 That includes arrangements for a person to acquire control of...
- 19 In paragraphs 17 and 18— “alternative finance arrangements” means the...
- 20 Section 1124 of the Corporation Tax Act 2010 (c.4) applies...
 - PART 4 — EXEMPT INTEREST
 - 21 Interest held by financial institution an exempt interest
 - 22 That interest ceases to be an exempt interest if—
 - 23 Paragraph 21 does not apply if the first transaction is...
 - 24 Paragraph 21 does not make an interest exempt in respect...
 - PART 5 — INTERPRETATION
 - 25 Interpretation
 - 26 In this schedule— “arrangements” includes any agreement, understanding, scheme, transaction...

SCHEDULE 8 — Relief for alternative finance investment bonds

PART 1 — OVERVIEW AND INTERPRETATION

- 1 Overview of relief
- 2 Meaning of “alternative finance investment bond”
- 3 Interpretation

PART 2 — ISSUE, TRANSFER AND REDEMPTION OF RIGHTS UNDER BOND NOT TO BE TREATED AS CHARGEABLE TRANSACTION

- 4 The relief
- 5 Relief not available where bond-holder acquires control of underlying asset
- 6 (1) But paragraph 5(1) does not apply (and accordingly, section...

PART 3 — GENERAL CONDITIONS FOR OPERATION OF RELIEFS ETC.

- 7 Introduction
- 8 Condition A
- 9 Condition B
- 10 Condition C
- 11 Condition D
- 12 Condition E
- 13 Condition F
- 14 Condition G

PART 4 — RELIEF FOR CERTAIN TRANSACTIONS

- 15 The relief: first transaction
- 16 Withdrawal of relief
- 17 Amount of tax chargeable where relief withdrawn
- 18 The amount chargeable is the tax that would have been...
- 19 Relief from land and buildings transaction tax: second transaction
- 20 Discharge of security when conditions for relief met

PART 5 — SUPPLEMENTARY

- 21 Substitution of asset
- 22 (1) Paragraph 21 also applies where the replacement land is...
- 23 Tax Authority to register discharge of security
- 24 Relief not available where bond-holder acquires control of underlying asset
- 25 (1) But paragraph 24 does not prevent the reliefs being...
- 26 Relief not available if purpose of arrangements is improper

SCHEDULE 9 — Crofting community right to buy relief

- 1 The relief
- 2 The tax chargeable in respect of the transaction is the...
- 3 The prescribed proportion is such proportion as may be prescribed...
- 4 Interpretation

SCHEDULE 10 — Group relief

PART 1 — INTRODUCTORY

- 1 Overview

PART 2 — THE RELIEF

- 2 The relief
- 3 Restrictions on availability of relief
- 4 Paragraph 3 does not apply to arrangements to which paragraph...
- 5 Relief under this schedule is not available if the transaction...
- 6 Arrangements are within paragraph 5(a) if under them the seller...
- 7 Paragraph 5(b) does not apply to arrangements to which paragraph...
- 8 Relief under this schedule is not available if the transaction—...
- 9 Arrangements that do not restrict availability of relief
- 10 This paragraph applies to arrangements in so far as they...
- 11 Interpretation

PART 3 — WITHDRAWAL OF RELIEF

- 12 Overview
- 13 Withdrawal of relief
- 14 This paragraph applies where the buyer in the transaction which...
- 15 This paragraph applies where, at the time the buyer ceases...
- 16 Amount of tax chargeable where relief withdrawn
- 17 The amount chargeable is the tax that would have been...
- 18 Amount of tax chargeable where relief partially withdrawn
- 19 An “appropriate proportion” means an appropriate proportion having regard to—...
- 20 Case where relief not withdrawn: winding up
- 21 Cases where relief not withdrawn: stamp duty reliefs
- 22 Relief under this schedule is not withdrawn where—
- 23 But where, in a case to which paragraph 21 or...
- 24 The circumstances referred to in paragraph 23(a) are that the...
- 25 This paragraph applies to a chargeable interest—
- 26 Case where relief not withdrawn: seller leaves group
- 27 The seller is regarded as leaving the group if the...
- 28 But if there is a change in the control of...
- 29 Paragraph 28 does not apply where— (a) there is a...
- 30 There is a change in the control of the buyer...
- 31 For the purposes of paragraph 30 a person does not...
- 32 Withdrawal of relief in certain cases involving successive transactions
- 33 The first condition is that there is a change in...
- 34 The second condition is that the change occurs—
- 35 The third condition is that, apart from paragraph 32, relief...
- 36 The fourth condition is that any previous transaction falls within...
- 37 A previous transaction falls within this paragraph if—
- 38 Paragraph 33 does not apply where— (a) there is a...
- 39 If two or more transactions effected at the same time...
- 40 There is a change in the control of a company...
- 41 Interpretation
- 42 In this Part of this schedule— “control” is to be...

PART 4 — INTERPRETATION

- 43 When are companies members of the same group?
- 44 When is a company a subsidiary of another company?
- 45 For the purposes of paragraph 44(a)— (a) the ownership referred...
- 46 “Ordinary share capital”, in relation to a company, means all...
- 47 Chapter 6 of Part 5 of the Corporation Tax Act...
- 48 But sections 171(1)(b) and (3), 173, 174 and 176 to...
- 49 Other definitions

SCHEDULE 11 — Reconstruction relief and acquisition relief

PART 1 — INTRODUCTORY

- 1 Overview

PART 2 — RECONSTRUCTION RELIEF

- 2 The relief
- 3 Qualifying conditions
- 4 Where the consideration for the acquisition consists partly of the...
- 5 If, immediately before the acquisition, the target company or the...

PART 3 — ACQUISITION RELIEF

- 6 The relief
- 7 Qualifying conditions
- 8 Where the consideration for the acquisition consists partly of the...
- 9 Interpretation
- 10 In this Part of this schedule, “trade” includes any venture...

PART 4 — WITHDRAWAL OF RELIEF

- 11 Overview
- 12 Withdrawal of relief
- 13 This paragraph applies where control of the acquiring company changes
—...
- 14 This paragraph applies where, at the time the control of...
- 15 Case where relief not withdrawn: change of control of acquiring
company as result of transaction connected to divorce etc.
- 16 Relief under Part 2 or Part 3 of this schedule...
- 17 Case where relief not withdrawn: exempt intra-group transfer
- 18 But see paragraphs 22 to 24 for the effect of...
- 19 Case where relief not withdrawn: share acquisition relief
- 20 But see paragraphs 25 to 28 for the effect of...
- 21 Case where relief not withdrawn: controlling loan creditor
- 22 Withdrawal of relief on subsequent non-exempt transfer
- 23 This paragraph applies where a company holding shares in the...
- 24 This paragraph applies where the acquiring company or a relevant...
- 25 Withdrawal of relief where share acquisition relief applied but control of
company subsequently changes
- 26 This paragraph applies where control of the other company mentioned...
- 27 This paragraph applies where, at the time control of that...
- 28 This paragraph applies where the acquiring company or a relevant...
- 29 Amount of tax chargeable where relief withdrawn
- 30 The amount chargeable is the tax that would have been...
- 31 Amount of tax chargeable where relief partially withdrawn
- 32 An “appropriate proportion” means an appropriate proportion having
regard to—...
- 33 Interpretation
- 34 In this Part of this schedule, references to control of...
- 35 In this Part of this schedule— “control” is to be...

PART 5 — INTERPRETATION

- 36 When are companies members of the same group?
- 37 When is a company a subsidiary of another company?
- 38 For the purposes of paragraph 37— (a) the ownership referred...
- 39 “Ordinary share capital”, in relation to a company, means all...
- 40 Chapter 6 of Part 5 of the Corporation Tax Act...
- 41 But sections 171(1)(b) and (3), 173, 174 and 176 to...
- 42 Other definitions

SCHEDULE 12 — Relief for incorporation of limited liability partnership

- 1 The relief
- 2 The qualifying conditions
- 3 Interpretation

SCHEDULE 13 — Charities relief

- 1 The relief
- 2 Qualifying conditions
- 3 Qualifying charitable purposes
- 4 Withdrawal of relief
- 5 A “disqualifying event” means— (a) the buyer ceasing to be...
- 6 Where the relevant transaction is exempt from charge by virtue...
- 7 A lease— (a) is granted “at a premium” if there...
- 8 Where relief is withdrawn, the amount of tax chargeable is...
- 9 Where relief is partially withdrawn, the amount of tax chargeable...
- 10 An “appropriate proportion” means an appropriate proportion having regard to—...
- 11 In relation to a transfer or grant that is, by...
- 12 Charitable trusts
- 13 “Charitable trust” means— (a) a trust of which all the...
- 14 In this schedule as it applies in relation to a...
- 15 Interpretation
- 16 In this schedule, “charitable purposes” has the meaning given by...
- 17 In this schedule, “annual rent” means the average annual rent...

SCHEDULE 14 — Relief for certain compulsory purchases

- 1 The relief
- 2 Qualifying condition
- 3 Interpretation

SCHEDULE 15 — Relief for compliance with planning obligations

- 1 The relief
- 2 The qualifying conditions
- 3 “Planning obligation” and “modification”
- 4 “Modification” of a planning obligation means modification as mentioned in...
- 5 Public authorities

SCHEDULE 16 — Public bodies relief

- 1 The relief
- 2 The Scottish Ministers may, by order, provide that a land...
- 3 Meaning of “reorganisation”
- 4 Public bodies
- 5 In this schedule, references to a public body include—

6 In paragraphs 4 and 5, “company” means a company as...

SCHEDULE 17 — Partnerships

PART 1 — OVERVIEW

1 Overview

PART 2 — GENERAL PROVISIONS

2 Meaning of “partnership”

3 Chargeable interests treated as being held by partners etc.

4 Acquisition of interest in partnership not chargeable except as specially provided

5 Continuity of partnership

6 Partnership not to be regarded as unit trust scheme etc.

PART 3 — ORDINARY PARTNERSHIP TRANSACTIONS

7 Introduction

8 Responsibility of partners

9 Representative partners

10 Joint and several liability of responsible partners

PART 4 — TRANSACTIONS INVOLVING TRANSFER TO A PARTNERSHIP

11 Overview of Part

12 Circumstances in which this Part applies

13 Calculation of chargeable consideration etc.

14 Sum of the lower proportions

15 Relevant owner

16 Corresponding partner

17 Transfer of partnership interest pursuant to earlier arrangements

18 Withdrawal of money etc. from partnership after transfer of chargeable interest

PART 5 — TRANSACTIONS INVOLVING TRANSFER FROM A PARTNERSHIP

19 Overview of Part

20 Circumstances in which Part applies

21 Calculation of chargeable consideration

22 Sum of the lower proportions

23 Relevant owner

24 Corresponding partner

25 Partnership share attributable to partner

26 (1) Where this paragraph applies, the partnership share attributable to...

27 Transfer of chargeable interest from a partnership to a partnership

28 Transfer of chargeable interest from a partnership consisting wholly of bodies corporate

PART 6 — APPLICATION OF PARTS 3 TO 5 TO LEASES

29 Application of Parts 3 to 5 to leases

PART 7 — PROPERTY INVESTMENT PARTNERSHIPS

30 Overview of Part

31 Meaning of “property investment partnership”

32 Transfer of interest in partnership treated as land transaction

33 Exclusion of market rent leases

34 Partnership interests: application of provisions about exchanges etc.

35 Election by property-investment partnership to disapply Part 4

PART 8 — APPLICATION OF PROVISIONS ON EXEMPTIONS, RELIEFS AND NOTIFICATION

36 Overview of Part

37 Application of exemptions and reliefs: general

38 Application of group relief

- 39 (1) This paragraph applies where in calculating the sum of...
- 40 Application of charities relief
- 41 Notification of transfers of partnership interests
 - PART 9 — INTERPRETATION
- 42 Introduction
- 43 Partnership property
- 44 Partnership share
- 45 Transfer of chargeable interest
- 46 Transfer of chargeable interest to a partnership
- 47 Transfer of chargeable interest from a partnership
- 48 Transfer of interest in a partnership
- 49 Connected persons
- 50 Arrangements

SCHEDULE 18 — Trusts

- PART 1 — OVERVIEW
- 1 Overview
 - PART 2 — TREATMENT OF TRUSTS AND BENEFICIARIES GENERALLY
- 2 Interests of beneficiaries under certain trusts
- 3 The beneficiary is to be treated for the purpose of...
- 4 An acquisition of the interest of a beneficiary under the...
 - PART 3 — TRANSACTIONS INVOLVING BARE TRUSTS
- 5 Acquisition of chargeable interest by bare trustee
- 6 However, any tax due by the person or persons may,...
- 7 Paragraphs 5 and 6 do not apply in relation to...
- 8 Grant of lease to bare trustee
- 9 Grant of lease by bare trustee
 - PART 4 — TRANSACTIONS INVOLVING SETTLEMENTS
- 10 Acquisition by trustees of settlements
- 11 Consideration for exercise of power of appointment or discretion
- 12 Any consideration given for the person in whose favour the...
- 13 Reallocation of trust property as between beneficiaries
- 14 The fact that the beneficiary gives consent does not mean...
 - PART 5 — SETTLEMENTS: PAYMENT OF TAX AND RETURNS
- 15 Liability to pay the tax
- 16 Liability to make returns
- 17 Duty to make declaration
- 18 Responsible trustees
 - PART 6 — INTERPRETATION
- 19 Meaning of “bare trust”
- 20 Meaning of “absolutely entitled”
- 21 Meaning of “settlement”

SCHEDULE 19 — Leases

- PART 1 — INTRODUCTORY
- 1 Overview
- 2 Calculation of tax chargeable where chargeable consideration includes rent
 - PART 2 — AMOUNT OF TAX CHARGEABLE: RENT
- 3 Tax rates and tax bands
- 4 Amount of tax chargeable in respect of rent
- 5 Amount of tax chargeable in respect of rent: linked transactions
- 6 Net present value

- 7 Temporal discount rate
 - PART 3 — AMOUNT OF TAX CHARGEABLE: CONSIDERATION OTHER THAN RENT
- 8 Amount of tax chargeable in respect of consideration other than rent: general
- 9 Amount of tax chargeable in respect of consideration other than rent: nil rate tax band
 - PART 4 — REVIEW OF TAX CHARGEABLE
- 10 Regular review of tax chargeable
- 11 Review of tax chargeable on certain events
 - PART 5 — CHARGEABLE CONSIDERATION: RENT AND CONSIDERATION OTHER THAN RENT
- 12 Rent
- 13 Variable or uncertain rent
- 14 Reverse premium
- 15 Tenant's obligations etc. that do not count as chargeable consideration
- 16 Assignment of lease: assumption of obligations by assignee
- 17 Loan or deposit in connection with grant or assignment of lease
- 18 Renunciation of existing lease in return for new lease
 - PART 6 — OTHER PROVISION ABOUT LEASES
- 19 Meaning of lease for a fixed term
- 20 Leases that continue after a fixed term
- 21 Leases that continue after a fixed term: grant of new lease
- 22 Treatment of leases for indefinite term
- 23 Treatment of successive linked leases
- 24 Rent for overlap period in case of grant of further lease
- 25 Agreement for lease substantially performed etc.
- 26 Missives of let followed by execution of formal lease
- 27 Cases where assignment of lease treated as grant of lease
- 28 Assignment of lease: responsibility of assignee for returns etc.
- 29 Reduction of rent or term or other variation of lease
- 30 Increase of rent or term: notification

SCHEDULE 20 — Index of defined expressions