# 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.