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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 377**

**The Land and Buildings Transaction Tax  
(Transitional Provisions) (Scotland) Order 2014**

**Variation of lease treated as grant of new lease**

**12.**—(1) This article applies to a lease granted prior to the commencement date (to which the provisions of Schedule 17A to the 2003 Act apply) where there is a variation of the lease after the commencement date to increase the amount of rent, which, if it had been before that date, would have been a variation to which paragraph 13(1) of that Schedule would have applied.

(2) Where this article applies—

- (a) the variation of a lease referred to in paragraph (1) shall be treated as the grant of a lease;  
and
- (b) the chargeable consideration (other than in respect of any premium) shall be the additional rent.