

*These notes relate to the Land and Buildings Transaction Tax (Scotland)
Act 2013 (asp 11) which received Royal Assent on 31 July 2013*

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

EXPLANATORY NOTES

THE ACT

Part 6 – Application of Act to Leases and Licences

Section 52 – Application of this Act to leases

137. [Section 52](#) introduces schedule 19 concerning leases. See also paragraph 3(1)(a) of schedule 1, which exempts the grant, assignation or renunciation of most leases of residential property. Subsection (2) provides that the Scottish Ministers may, by regulations, modify schedule 19. Such regulations will be subject to the affirmative procedure (see section 68).

Section 53 – Application of this Act to licences

138. [Section 53](#) confers a power on the Scottish Ministers to prescribe in regulations particular types of non-residential licences to occupy property which for the purposes of this Act are to be treated as land transactions and will therefore be subject to the tax. Such regulations will be subject to the affirmative procedure if they modify an Act. Otherwise, they will be subject to the negative procedure (see section 68).
139. See also paragraph 3(1)(b) of schedule 1, which exempts the grant, assignation or renunciation of licences other than prescribed non-residential licences.