



# 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.