
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12 . (See end of Document for details)

SCHEDULE 19 LEASES

PART 5

CHARGEABLE CONSIDERATION: RENT AND CONSIDERATION OTHER THAN RENT

Rent

- 12 (1) For the purposes of this Act, a single sum expressed to be payable in respect of rent, or expressed to be payable in respect of rent and other matters but not apportioned, is to be treated as entirely rent.
- (2) Sub-paragraph (1) is without prejudice to the application of paragraph 4 of schedule 2 (chargeable consideration: just and reasonable apportionment) where separate sums are expressed to be payable in respect of rent and other matters.

Commencement Information

- II** Sch. 19 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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