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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3 . (See end of Document for details)

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## SCHEDULE 19 LEASES

### PART 2

#### AMOUNT OF TAX CHARGEABLE: RENT

##### *Tax rates and tax bands*

- 3 (1) The Scottish Ministers must, by order, specify the tax bands and the percentage tax rates for each band applicable to chargeable consideration which consists of rent.
- (2) An order under sub-paragraph (1) must specify—
- (a) a nil rate tax band and at least one other tax band,
  - (b) the tax rate for the nil rate tax band, which must be 0%, and
  - (c) the tax rate for each tax band above the nil rate tax band so that the rate for each band is higher than the rate for the band below it.

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#### **Commencement Information**

**II** Sch. 19 para. 3 in force at 7.11.2014 by [S.S.I. 2014/279](#) , art. 2 , [Sch.](#)

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