

## SCHEDULE 19

## LEASES

## PART 6

## OTHER PROVISION ABOUT LEASES

*Assignment of lease: responsibility of assignee for returns etc.*

- 28 (1) Where a lease is assigned, anything that but for the assignment would be required or authorised to be done by or in relation to the assignor under or by virtue of any provision mentioned in sub-paragraph (2) must, if the event giving rise to the adjustment or return occurs after the effective date of the assignment, be done instead by or in relation to the assignee.
- (2) The provisions are—
- (a) section 31 (return where contingency ceases or consideration ascertained),
  - (b) section 34 (return or further return in consequence of later linked transaction),
  - (c) paragraph 10 of this schedule (return on 3-yearly review),
  - (d) paragraph 11 of this schedule (return on assignment or termination of lease),
  - (e) paragraph 20 of this schedule (return or further return where lease for fixed term continues after end of term),
  - (f) paragraph 22 of this schedule (return or further return in relation to lease for indefinite term),
  - (g) paragraph 30 of this schedule (return where transaction becomes notifiable on variation of rent or term).
- (3) So far as necessary for giving effect to sub-paragraph (1) anything previously done by or in relation to the assignor is to be treated as if it had been done by or in relation to the assignee.
- (4) This paragraph does not apply if the assignment falls to be treated as the grant of a lease by the assignor (see paragraph 27).

**Commencement Information**

**II** Sch. 19 para. 28 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Assignment of lease: responsibility of assignee for returns etc..