



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.