



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.

Commencement Information

- I1** S. 52(1) in force at 7.11.2014 for specified purposes by [S.S.I. 2014/279, art. 2, Sch.](#)
- I2** S. 52(1) in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/108, art. 2](#)
- I3** S. 52(2) 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: Leases.