



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

- | | |
|-----------|--|
| 11 | S. 52(1) in force at 7.11.2014 for specified purposes by S.S.I. 2014/279, art. 2, Sch. |
| 12 | 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 |
| 13 | S. 52(2) in force at 1.4.2015 by S.S.I. 2015/108, art. 2 |

Licences

53 Application of this Act to licences

- (1) The Scottish Ministers may, by regulations, prescribe descriptions of non-residential licences to occupy property, transactions in relation to which are to be land transactions for the purposes of this Act.
- (2) The regulations may also make provision, among other things—
 - (a) for transactions, which result in the acquisition of interests in licences, to be land transactions,

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) for what the chargeable consideration is to be in relation to a licence,
- (c) for the determination of the amount or value of that chargeable consideration,
- (d) for the calculation of the tax chargeable,
- (e) specifying that certain land transactions relating to a licence are not to be notifiable under section 30.

(3) Regulations under this section may modify any enactment (including this Act).

Commencement Information

I4 S. 53 in force at 7.11.2014 by S.S.I. 2014/279, art. 2, Sch.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)