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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 377**

**The Land and Buildings Transaction Tax  
(Transitional Provisions) (Scotland) Order 2014**

**Extension of lease treated as grant of new lease**

**13.**—(1) This article applies to a lease granted prior to the commencement date (to which the provisions of Schedule 17A to the 2003 Act apply) where there is a variation of the lease after the commencement date to increase the term of the lease or extend premises let, which, if it had been before the commencement date, would have been for the purposes of that Schedule the grant of a new lease.

(2) Where this article applies—

- (a) the variation of a lease referred to in paragraph (1) shall be treated as the grant of a lease;  
and
- (b) the chargeable consideration (other than in respect of premium) shall be the additional rent.