
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Meaning of “settlement”. (See end of Document for details)

SCHEDULE 18
TRUSTS

PART 6

INTERPRETATION

Meaning of “settlement”

21 In this schedule, “settlement” means a trust that is not a bare trust.

Commencement Information

II Sch. 18 para. 21 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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