



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 4

SUPPLEMENTARY

248 Application of this Part to trustees

- (1) This section applies where, in relation to land and buildings transaction tax, the buyers in the land transaction are a trust.
- (2) In a case where some (but not all) of the trustees give notice of review under section 235—
 - (a) notification of the review must be given by Revenue Scotland to each of the other relevant trustees whose identity is known to it,
 - (b) any of the other relevant trustees may be a party to the review if they notify Revenue Scotland,
 - (c) the agreement of all the relevant trustees is required if the review is to be settled by agreement,
 - (d) if the review is not settled, notice of Revenue Scotland's conclusions must be given to each of the relevant trustees whose identity is known to Revenue Scotland, and
 - (e) section 240 (effect of conclusions of review) applies in relation to all of the relevant trustees.
- (3) In a case where the trust and Revenue Scotland agree to enter into mediation—
 - (a) notification of the agreement must be given by Revenue Scotland to each of the relevant trustees whose identity is known to it,
 - (b) any of the relevant trustees may be a party to the mediation if they notify Revenue Scotland, and

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 248 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (c) the agreement of all the relevant trustees is required if the mediation is to be settled by agreement.
- (4) In the case of an appeal relating to the transaction—
- (a) the appeal may be brought by any of the relevant trustees,
 - (b) notice of the appeal must be given by the trustee or trustees bringing the appeal to each of the other relevant trustees,
 - (c) the agreement of all the relevant trustees is required if the appeal is to be settled by agreement,
 - (d) if the appeal is not settled, any of the relevant trustees are entitled to be parties to the appeal, and
 - (e) the tribunal's decision on the appeal binds all of the relevant trustees.
- (5) In this section “relevant trustees” has the meaning given by paragraph 16 of schedule 18 to the LBTT(S) Act 2013.
- (6) This section has effect subject to the provisions of schedule 18 to the LBTT(S) Act 2013 (relating to trustees).

Commencement Information

II S. 248 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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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):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)