

SCHEDULE 18 TRUSTS

PART 5

SETTLEMENTS: PAYMENT OF TAX AND RETURNS

Liability to pay the tax

- 15 Where the trustees of a settlement are liable to pay the tax, the payment may be recovered (but only once) from any one or more of the responsible trustees.

Commencement Information

- I1** Sch. 18 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Liability to make returns

- 16 A return in relation to a land transaction may be made by any one or more of the responsible trustees in relation to the transaction (the “relevant trustees”).

Commencement Information

- I2** Sch. 18 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Duty to make declaration

- 17 The declaration required by section 36(1) or (2)(a) must be made by all the relevant trustees.

Commencement Information

- I3** Sch. 18 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Responsible trustees

- 18 The responsible trustees, in relation to a land transaction, are—
(a) the persons who are trustees at the effective date of the transaction, and
(b) any person who subsequently becomes a trustee.

Commencement Information

- I4** Sch. 18 para. 18 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, PART 5.