
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10 . (See end of Document for details)

SCHEDULE 18 TRUSTS

PART 4

TRANSACTIONS INVOLVING SETTLEMENTS

Acquisition by trustees of settlements

- 10 Where persons, as trustees of a settlement, acquire a chargeable interest or an interest in a partnership, they are to be treated for the purposes of this Act, as it applies to that acquisition, as buyers of the whole of the interest acquired (including the beneficial interest).

Commencement Information

- II** Sch. 18 para. 10 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 10 .