
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 20 . (See end of Document for details)

SCHEDULE 18 TRUSTS

PART 6

INTERPRETATION

Meaning of “absolutely entitled”

- 20 The references in paragraph 19 to a person being absolutely entitled to property as against the trustee are references to a case where the person has the exclusive right, subject only to satisfying any outstanding charge, lien or other right of the trustee—
- (a) to resort to the property for payment of duty, taxes, costs or other outgoings,
 - or
 - (b) to direct how the property is to be dealt with.

Commencement Information

- II** Sch. 18 para. 20 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, Paragraph 20 .