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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 3 . (See end of Document for details)

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## SCHEDULE 18 TRUSTS

### PART 2

#### TREATMENT OF TRUSTS AND BENEFICIARIES GENERALLY

##### *Interests of beneficiaries under certain trusts*

- 3 The beneficiary is to be treated for the purpose of this Act as having a beneficial interest in the trust property despite the fact that no such interest is recognised by the law of Scotland or of the country or territory outwith the United Kingdom.

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#### **Commencement Information**

- II** Sch. 18 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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