
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 8 . (See end of Document for details)

SCHEDULE 18 TRUSTS

PART 3

TRANSACTIONS INVOLVING BARE TRUSTS

Grant of lease to bare trustee

- 8 Where a lease is granted to a person as bare trustee, the person is to be treated for the purposes of this Act, as it applies in relation to the grant of a lease, as buyer of the whole of the interest acquired.

Commencement Information

- II** Sch. 18 para. 8 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 8 .