
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 1. (See end of Document for details)

SCHEDULE 18 TRUSTS

PART 1

OVERVIEW

Overview

- 1 (1) This schedule makes provision about the application of this Act in relation to trusts.
- (2) It is arranged as follows—
 - Part 2 makes provision for the application of this Act to trusts generally,
 - Part 3 makes provision for the treatment of certain transactions involving bare trusts,
 - Part 4 makes provision for the treatment of certain transactions involving settlements,
 - Part 5 makes provision for the liability of trustees of a settlement to pay the tax and make returns and declarations,
 - Part 6 defines expressions used in this schedule.

Commencement Information

- II** Sch. 18 para. 1 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 1.