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

SCHEDULE 18 TRUSTS

PART 5

SETTLEMENTS: PAYMENT OF TAX AND RETURNS

Liability to make returns

- 16 A return in relation to a land transaction may be made by any one or more of the responsible trustees in relation to the transaction (the “relevant trustees”).

Commencement Information

- II** Sch. 18 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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