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

SCHEDULE 18 TRUSTS

PART 5

SETTLEMENTS: PAYMENT OF TAX AND RETURNS

Liability to pay the tax

- 15 Where the trustees of a settlement are liable to pay the tax, the payment may be recovered (but only once) from any one or more of the responsible trustees.

Commencement Information

- II** Sch. 18 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

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