



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 4

SUPPLEMENTARY

248 Application of this Part to trustees

- (1) This section applies where, in relation to land and buildings transaction tax, the buyers in the land transaction are a trust.
- (2) In a case where some (but not all) of the trustees give notice of review under section 235—
 - (a) notification of the review must be given by Revenue Scotland to each of the other relevant trustees whose identity is known to it,
 - (b) any of the other relevant trustees may be a party to the review if they notify Revenue Scotland,
 - (c) the agreement of all the relevant trustees is required if the review is to be settled by agreement,
 - (d) if the review is not settled, notice of Revenue Scotland's conclusions must be given to each of the relevant trustees whose identity is known to Revenue Scotland, and
 - (e) section 240 (effect of conclusions of review) applies in relation to all of the relevant trustees.
- (3) In a case where the trust and Revenue Scotland agree to enter into mediation—
 - (a) notification of the agreement must be given by Revenue Scotland to each of the relevant trustees whose identity is known to it,
 - (b) any of the relevant trustees may be a party to the mediation if they notify Revenue Scotland, and

Status: This is the original version (as it was originally enacted).

- (c) the agreement of all the relevant trustees is required if the mediation is to be settled by agreement.
- (4) In the case of an appeal relating to the transaction—
- (a) the appeal may be brought by any of the relevant trustees,
 - (b) notice of the appeal must be given by the trustee or trustees bringing the appeal to each of the other relevant trustees,
 - (c) the agreement of all the relevant trustees is required if the appeal is to be settled by agreement,
 - (d) if the appeal is not settled, any of the relevant trustees are entitled to be parties to the appeal, and
 - (e) the tribunal's decision on the appeal binds all of the relevant trustees.
- (5) In this section “relevant trustees” has the meaning given by paragraph 16 of schedule 18 to the LBTT(S) Act 2013.
- (6) This section has effect subject to the provisions of schedule 18 to the LBTT(S) Act 2013 (relating to trustees).