



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 5

APPLICATION OF ACT TO CERTAIN PERSONS AND BODIES

50 Trusts

- (1) Schedule 18 makes provision about the application of this Act in relation to trusts.
- (2) The Scottish Ministers may, by regulations, modify schedule 18.
- [^{F1}(3) See also section 248 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc.: trustees).]

Textual Amendments

- F1** S. 50(3) inserted (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(11\)](#) (with [ss. 257-259](#)); [S.S.I. 2015/110](#), art. 2(1)

Commencement Information

- I1** S. 50 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)