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

SCHEDULE 13 CHARITIES RELIEF

Charitable trusts

12 This schedule applies in relation to a charitable trust as it applies to a charity.

Commencement Information

I1 Sch. 13 para. 12 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

13 “Charitable trust” means—

- (a) a trust of which all the beneficiaries are charities, or
- (b) a unit trust scheme in which all the unit holders are charities.

Commencement Information

I2 Sch. 13 para. 13 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

14 In this schedule as it applies in relation to a charitable trust—

- (a) references to the buyer in paragraph 3(a) and (b) are to the beneficiaries or unit holders, or any of them,
- (b) the reference to the buyer in paragraph 5(a) is to any of the beneficiaries or unit holders,
- (c) the reference in paragraph 6 to the charitable purposes of the buyer is to those of the beneficiaries or unit holders, or any of them.

Commencement Information

I3 Sch. 13 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Changes to legislation:

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