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Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12. (See end of Document for details)

## SCHEDULE 13 CHARITIES RELIEF

## Charitable trusts

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

## **Commencement Information**

II Sch. 13 para. 12 in force at 1.4.2015 by S.S.I. 2015/108, art. 2

## **Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 12.