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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 13. (See end of Document for details)

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SCHEDULE 13  
CHARITIES RELIEF

*Charitable trusts*

- 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.

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**Commencement Information**

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

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