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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 1 . (See end of Document for details)

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## SCHEDULE 18 TRUSTS

### PART 1

#### OVERVIEW

##### *Overview*

- 1 (1) This schedule makes provision about the application of this Act in relation to trusts.
- (2) It is arranged as follows—
  - Part 2 makes provision for the application of this Act to trusts generally,
  - Part 3 makes provision for the treatment of certain transactions involving bare trusts,
  - Part 4 makes provision for the treatment of certain transactions involving settlements,
  - Part 5 makes provision for the liability of trustees of a settlement to pay the tax and make returns and declarations,
  - Part 6 defines expressions used in this schedule.

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#### **Commencement Information**

- II** Sch. 18 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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