
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 14 . (See end of Document for details)

SCHEDULE 18 TRUSTS

PART 4

TRANSACTIONS INVOLVING SETTLEMENTS

Reallocation of trust property as between beneficiaries

- 14 The fact that the beneficiary gives consent does not mean that there is chargeable consideration for the acquisition.

Commencement Information

- II** Sch. 18 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

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