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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 16 . (See end of Document for details)

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## SCHEDULE 18 TRUSTS

### PART 5

#### SETTLEMENTS: PAYMENT OF TAX AND RETURNS

##### *Liability to make returns*

- 16 A return in relation to a land transaction may be made by any one or more of the responsible trustees in relation to the transaction (the “relevant trustees”).

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#### **Commencement Information**

- II** Sch. 18 para. 16 in force at 1.4.2015 by [S.S.I. 2015/108](#) , **art. 2**

**Changes to legislation:**

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