
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 6 . (See end of Document for details)

SCHEDULE 18 TRUSTS

PART 3

TRANSACTIONS INVOLVING BARE TRUSTS

Acquisition of chargeable interest by bare trustee

- 6 However, any tax due by the person or persons may, without prejudice to any other method of recovery, be recovered from T.

Commencement Information

- II** Sch. 18 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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