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**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](http://legislation.gov.uk) editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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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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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)