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**Changes to legislation:** There are outstanding changes not yet made by the 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 3

#### TRANSACTIONS INVOLVING BARE TRUSTS

##### *Acquisition of chargeable interest by bare trustee*

- 5 Where a person (T) acquires a chargeable interest or an interest in a partnership as bare trustee, this Act applies as if the interest were vested in, and the acts of T in relation to it were the acts of the person or persons for whom T is trustee.

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**Commencement Information**

**I1** Sch. 18 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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

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**Commencement Information**

**I2** Sch. 18 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 7 Paragraphs 5 and 6 do not apply in relation to the grant of a lease.

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**Commencement Information**

**I3** Sch. 18 para. 7 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.](#)