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

SCHEDULE 18 TRUSTS

PART 5

SETTLEMENTS: PAYMENT OF TAX AND RETURNS

Duty to make declaration

- 17 The declaration required by section 36(1) or (2)(a) must be made by all the relevant trustees.

Commencement Information

- II** Sch. 18 para. 17 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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