

*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5. (See end of Document for details)*

## SCHEDULE 18 TRUSTS

### PART 5

#### SETTLEMENTS: PAYMENT OF TAX AND RETURNS

##### *Liability to pay the tax*

- 15 Where the trustees of a settlement are liable to pay the tax, the payment may be recovered (but only once) from any one or more of the responsible trustees.

##### **Commencement Information**

- 11** Sch. 18 para. 15 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

##### *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”).

##### **Commencement Information**

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

##### *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**

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

##### *Responsible trustees*

- 18 The responsible trustees, in relation to a land transaction, are—  
(a) the persons who are trustees at the effective date of the transaction, and  
(b) any person who subsequently becomes a trustee.

##### **Commencement Information**

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

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