
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 14. (See end of Document for details)

SCHEDULE 13 CHARITIES RELIEF

Charitable trusts

- 14 In this schedule as it applies in relation to a charitable trust—
- (a) references to the buyer in paragraph 3(a) and (b) are to the beneficiaries or unit holders, or any of them,
 - (b) the reference to the buyer in paragraph 5(a) is to any of the beneficiaries or unit holders,
 - (c) the reference in paragraph 6 to the charitable purposes of the buyer is to those of the beneficiaries or unit holders, or any of them.

Commencement Information

- II** Sch. 13 para. 14 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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