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

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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**

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

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