



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 5 **S**

APPLICATION OF ACT TO CERTAIN PERSONS AND BODIES

50 Trusts **S**

- (1) Schedule 18 makes provision about the application of this Act in relation to trusts.
- (2) The Scottish Ministers may, by regulations, modify schedule 18.
- [^{F1}(3) See also section 248 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc.: trustees).]

Textual Amendments

- F1** S. 50(3) inserted (1.4.2015) by [Revenue Scotland and Tax Powers Act 2014 \(asp 16\)](#), s. 260(2), [Sch. 4 para. 9\(11\)](#) (with [ss. 257-259](#)); [S.S.I. 2015/110](#), art. 2(1)

Commencement Information

- I1** S. 50 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 50.