

*These notes relate to the Land and Buildings Transaction Tax (Scotland)
Act 2013 (asp 11) which received Royal Assent on 31 July 2013*

LAND AND BUILDINGS TRANSACTION TAX (SCOTLAND) ACT 2013

EXPLANATORY NOTES

THE ACT

Part 5 – Application of Act to Certain Persons and Bodies

Section 48 – Joint buyers

129. [Section 48](#) sets out the treatment of joint buyers (other than partners and trustees, for which see schedules 17 and 18). Joint buyers, for example a couple buying a house, have joint and several liability to comply with the LBTT regime. This includes compliance with making returns under section 29 and paying any tax due under section 40. But declarations under section 36 must be made by all the buyers (without prejudice to the ability of agents such as solicitors to give declarations under subsection (2) of that section).
130. The definition of “jointly entitled” in section 64 covers both common ownership and joint ownership. See section 57(3) in the case of linked transactions.
131. Defined terms used in this section:

“jointly entitled”	section 65
“land transaction return”	section 65
“notifiable transaction”	section 30