

*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 44 – Companies and other organisations

118. [Section 44](#) specifies who is responsible for notifying transactions and paying LBTT in the case of companies (as defined in section 64) and unincorporated associations. It specifies which individuals within such organisations are responsible for:

- making returns under section 29,
- giving declarations under section 36, and
- paying any tax due under section 40.

119. Partnerships are dealt with in section 49 and schedule 17.

120. Defined terms used in this section:

“Tax Authority”	section 54
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