



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 3

### CALCULATION OF TAX AND RELIEFS

#### *Liability for tax*

#### **28 Liability for tax**

- (1) The buyer is liable to pay the tax in respect of a chargeable transaction.
- (2) As to the liability of buyers acting jointly, see—
  - (a) section 48(2)(c) (joint buyers),
  - (b) paragraph 3 of schedule 17 (partnerships), and
  - (c) paragraphs 15 to 18 of schedule 18 (trusts).