Land and Buildings Transaction Tax (Scotland) Act 2013
2013 asp 11

PART 5

APPLICATION OF ACT TO CERTAIN PERSONS AND BODIES

48   Joint buyers

(1) This section applies to a land transaction where there are two or more buyers who are or will be jointly entitled to the interest acquired.

(2) The general rules are that—

   (a)   any obligation of the buyer under this Act in relation to the transaction is an obligation of the buyers jointly but may be discharged by any of them,

   (b)   anything required or authorised by this Act to be done in relation to the buyer must be done by or in relation to all of them, and

   (c)   any liability of the buyer under this Act in relation to the transaction (in particular, any liability arising by virtue of the failure to fulfil an obligation within paragraph (a)), is a joint and several liability of the buyers.

(3) The general rules are subject to the following provisions—

   (a)   if a return is required in relation to the transaction, a single return must be made,

   (b)   the declaration required by section 36(1) or (2)(a) (declaration that return is complete and correct) must be made by all the buyers.

[F1(3A) See also section 247 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc. where joint buyers).]

(4) This section has effect subject to—

   (a)   the provisions of schedule 17 (partnerships), and

   (b)   paragraphs 15 to 18 of schedule 18 (trusts).

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Land and Buildings Transaction Tax (Scotland) Act 2013 asp 11
PART 5 – Application of act to certain persons and bodies
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Textual Amendments

F1   S. 48(3A) inserted (1.4.2015) by Revenue Scotland and Tax Powers Act 2014 (asp 16), s. 260(2), **Sch. 4 para. 9(10)** (with ss. 257-259); S.S.I. 2015/110, art. 2(1)

Commencement Information

I1   S. 48 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 48.