



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 5

APPLICATION OF ACT TO CERTAIN PERSONS AND BODIES

51 Persons acting in a representative capacity etc.

- (1) The personal representatives of a person who is the buyer in a land transaction—
 - (a) are responsible for discharging the obligations of the buyer under this Act in relation to the transaction, and
 - (b) may deduct any payment made by them under this Act out of the assets and effects of the deceased person.
- (2) A receiver appointed by a court in the United Kingdom having the direction and control of any property is responsible for discharging any obligations under this Act in relation to a transaction affecting that property as if the property were not under the direction and control of the court.