



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 7

### GENERAL AND INTERPRETATION

#### *Linked transactions*

#### **57 Linked transactions**

- (1) Transactions are linked for the purposes of this Act if they form part of a single scheme, arrangement or series of transactions between the same seller and buyer or, in either case, persons connected with them.
- (2) Where there are two or more linked transactions with the same effective date, the buyer, or all of the buyers if there is more than one, may make a single return as if all of those transactions that are notifiable were a single notifiable transaction.
- (3) Where two or more buyers make a single return in respect of linked transactions, section 48 applies as if—
  - (a) the transaction in question were a single transaction, and
  - (b) those buyers were buyers acting jointly.
- (4) This section is subject to section 13(1) (exchanges).