



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11 **S**

### REVIEWS AND APPEALS

## CHAPTER 4 **S**

### SUPPLEMENTARY

#### 247 **Application of this Part to joint buyers **S****

- (1) This section applies where, in relation to land and buildings transaction tax, there are two or more buyers who are or will be jointly entitled to the interest acquired by the land transaction.
- (2) In a case where some (but not all) of the buyers give notice of review under section 235—
  - (a) notification of the review must be given by Revenue Scotland to each of the other buyers whose identity is known to it,
  - (b) any of the other buyers may be a party to the review if they notify Revenue Scotland,
  - (c) the agreement of all the buyers is required if the review is to be settled by agreement,
  - (d) if the review is not settled, notice of Revenue Scotland's conclusions must be given to each of the other buyers whose identity is known to Revenue Scotland, and
  - (e) section 240 (effect of conclusions of review) applies in relation to all of the buyers.
- (3) In a case where the buyers and Revenue Scotland agree to enter into mediation—
  - (a) notification of the agreement must be given by Revenue Scotland to each of the buyers whose identity is known to it,

---

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 247 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (b) any of the buyers may be a party to the mediation if they notify Revenue Scotland, and
  - (c) the agreement of all the buyers is required if the mediation is to be settled by agreement.
- (4) In the case of an appeal relating to the transaction—
- (a) the appeal may be brought by any of the buyers,
  - (b) notice of the appeal must be given by the buyers bringing the appeal to each of the other buyers,
  - (c) the agreement of all the buyers is required if the appeal is to be settled by agreement,
  - (d) if the appeal is not settled, any of the buyers are entitled to be parties to the appeal, and
  - (e) the tribunal's decision on the appeal binds all of the buyers.
- (5) This section has effect subject to—
- (a) the provisions of schedule 17 to the LBTT(S) Act 2013 (relating to partnerships), and
  - (b) the provisions of schedule 18 to that Act (relating to trustees).

---

**Commencement Information**

**II** S. 247 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 247 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)