



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).

Commencement Information

II S. 28 in force at 1.4.2015 by S.S.I. 2015/108, art. 2

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Land and Buildings Transaction Tax (Scotland) Act 2013. Any changes that have already been made by the team 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):

- sch. 2A para. 6(1A) inserted by [S.S.I. 2024/104 art. 6\(a\)](#)
- sch. 2A para. 8(1)(d) inserted by [S.S.I. 2024/104 art. 7\(5\)](#)
- sch. 2A para. 9B9C and cross-headings inserted by [S.S.I. 2024/104 art. 8](#)
- sch. 6A inserted by [S.S.I. 2024/104 sch.](#)