



Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

PART 3 **S**

CALCULATION OF TAX AND RELIEFS

Liability for tax

28 **Liability for tax** **S**

- (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

Status:

Point in time view as at 16/12/2022.

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Liability for tax.