



# Land and Buildings Transaction Tax (Scotland) Act 2013

2013 asp 11

## PART 5

### APPLICATION OF ACT TO CERTAIN PERSONS AND BODIES

#### 44 Companies and other organisations

- (1) Everything to be done by an organisation under this Act is to be done by the organisation acting through—
  - (a) the proper officer of the organisation, or
  - (b) another person having for the time being the express, implied or apparent authority of the organisation to act on its behalf for the purpose.
- (2) Subsection (1)(b) does not apply where a liquidator has been appointed for the organisation.
- (3) For the purposes of this Act—
  - (a) the proper officer of a company is the secretary, or person acting as secretary, of the company,
  - (b) the proper officer of an unincorporated association (or of a company that does not have a proper officer within paragraph (a)) is the treasurer, or person acting as treasurer, of the association or, as the case may be, the company.
- (4) But, where a liquidator or administrator has been appointed for the organisation, the liquidator or, as the case may be, the administrator is the proper officer.
- (5) If two or more persons are appointed to act jointly or concurrently as the administrator of the organisation, the reference to the administrator in subsection (4) is to—
  - (a) such one of them as is specified in a notice given to the Tax Authority by those persons for the purposes of this section, or
  - (b) where the Tax Authority is not so notified, such one or more of those persons as the Tax Authority may designate as the proper officer for those purposes.
- (6) In this section, “organisation” means—
  - (a) a company,

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*Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 44. (See end of Document for details)*

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(b) an unincorporated association.

**Commencement Information**

**II** S. 44 in force at 1.4.2015 by S.I. 2015/108, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Section 44.