



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 5

APPLICATION OF ACT AND TCMA TO CERTAIN PERSONS AND BODIES

38 Joint buyers: returns and declarations

- (1) If the transaction is a notifiable transaction, a single return is required.
- (2) The declaration required by section 53 (declaration that return is complete and correct) must be made by all the buyers.

Commencement Information

II [S. 38](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 38.