



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

2017 anaw 1

PART 6

RETURNS AND PAYMENTS

CHAPTER 2

LIABILITY FOR AND PAYMENT OF TAX

Liability for tax

56 Liability for tax

- (1) The buyer in a chargeable transaction must pay the tax in respect of that transaction and accordingly the buyer is chargeable to the tax for the purposes of TCMA.
- (2) As to the liability of buyers acting jointly, see—
 - (a) sections 37 to 40 (joint buyers),
 - (b) Schedule 7 (partnerships), and
 - (c) Schedule 8 (trusts).

Commencement Information

II [S. 56](#) 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, Cross Heading: Liability for tax.