



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.