



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

39 Joint buyers: enquiries and assessments

- (1) If WRA issues a notice of enquiry under section 43 of TCMA into a return—
 - (a) the notice must be issued to each of the buyers whose identity is known to WRA;
 - (b) the powers of WRA under Part 4 of TCMA to require information and documents for the purposes of the enquiry are exercisable separately (and differently) in relation to each of the buyers;
 - (c) any closure notice under section 50 of TCMA must be issued to each of the buyers whose identity is known to WRA;
 - (d) any of the buyers may apply under section 51 of TCMA for a direction that a closure notice be issued (and all of them are entitled to be parties to the application).
- (2) A WRA determination under section 52 of TCMA relating to the transaction must be made against all the buyers and is not effective against any of them unless notice of it is issued under that section to each of them whose identity is known to WRA.
- (3) A WRA assessment under section 54 or 55 of TCMA relating to the transaction must be made in respect of all the buyers and is not effective in respect of any of them unless notice of it is issued under section 61 of TCMA to each of them whose identity is known to WRA.