



# 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).