

SCHEDULE 8

TRUSTS

Relevant trustees for purposes of return etc.

- 8 (1) A return in relation to a land transaction may be made or given by any one or more of the trustees who are the responsible trustees in relation to the transaction.
- (2) The trustees by whom such a return is made are referred to in this Schedule as “the relevant trustees”.
- (3) The declaration required by section 53 (declaration that return is complete and correct) must be made by all the relevant trustees.