



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

2017 anaw 1

## PART 6

### RETURNS AND PAYMENTS

#### CHAPTER 1

##### RETURNS

###### *Adjustments*

#### **50 Single return in respect of linked transactions with same effective date**

- (1) Where there are two or more linked transactions with the same effective date the buyer, or all of the buyers if there is more than one, may make a single return as if all of those transactions were a single notifiable transaction.
- (2) Where two or more buyers make a single return in respect of linked transactions, sections 37 to 40 apply as if—
  - (a) the transactions in question were a single transaction, and
  - (b) those buyers were buyers acting jointly.