



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

2017 anaw 1

## PART 6

### RETURNS AND PAYMENTS

#### CHAPTER 1

##### RETURNS

###### *Adjustments*

#### **51 Return as a result of later linked transaction**

- (1) This section applies where the effect of a transaction (“the later transaction”) that is linked to an earlier transaction is that—
  - (a) the earlier transaction becomes notifiable,
  - (b) additional tax is chargeable in respect of the earlier transaction, or
  - (c) tax is chargeable in respect of the earlier transaction where none was chargeable before.
- (2) The buyer in the earlier transaction must make a return in respect of that transaction.
- (3) A return made under this section must—
  - (a) be made before the end of the period of 30 days beginning with the day after the effective date of the later transaction, and
  - (b) include a self-assessment.
- (4) This section does not affect any requirement to make a return in respect of the later transaction.