
Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Relevant trustees for purposes of return etc.. (See end of Document for details)

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.

Commencement Information

II Sch. 8 para. 8 in force at 1.4.2018 by S.I. 2018/34, art. 3

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