

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 6 – Returns and Payments

Section 44 - Duty to make a return

60. This section places the buyer under an obligation to make a return to WRA of every notifiable transaction before the end of 30 days beginning with the day after the effective date of the transaction. If the transaction is a chargeable transaction then the buyer must include in the return a self-assessment.