

*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**

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## **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.