

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

Sections 53–55 - Declarations

70. [Section 53](#) provides that any return sent to WRA must include a declaration that the return is to the best of the buyer's knowledge correct and complete. However, where an agent has been appointed to act for the buyer special rules apply in relation to the declaration.
71. [Sections 54](#) and [55](#) provide further rules in relation to declarations where the Official Solicitor or another person has been appointed to act for the buyer.