

*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 60 - Deferral requests: notices of WRA decisions***

76. **Section 60** provides the rules for the notices that WRA must issue on deciding a deferral request. WRA must issue a notice of its decision to the buyer specifying the deferred amount, the expected end date of the deferral period, any conditions, and, if the deferred amount is lower than the request, the reason for WRA deciding to agree to that different deferred amount. If the request is refused WRA must issue a notice informing the buyer of the refusal and the reasons for that refusal.