



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 6

RETURNS AND PAYMENTS

CHAPTER 1

RETURNS

Duty to make return

44 Duty to make a return

- (1) The buyer in a notifiable land transaction must make a return to WRA.
- (2) A return made under this section must—
 - (a) be made before the end of the period of 30 days beginning with the day after the effective date of the transaction, and
 - (b) if the transaction is a chargeable transaction, include a self-assessment.
- (3) In this Act, “self-assessment” in relation to a return, means an assessment of the amount of tax that, on the basis of the information contained in that return, is chargeable in respect of the transaction.

Annotations:

Commencement Information

II S. 44 in force at 1.4.2018 by S.I. 2018/34, art. 3

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: Duty to make return.