



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

2017 anaw 1

## PART 6

### RETURNS AND PAYMENTS

#### CHAPTER 4

##### REGISTRATION OF LAND TRANSACTIONS

#### 65 Registration of land transactions

- (1) The Chief Land Registrar (“the Registrar”) may not register, record or otherwise reflect in an entry made in the register of title maintained by the Registrar a notifiable land transaction or a document effecting or evidencing such a transaction unless a WRA certificate is produced with the application to register, record or otherwise reflect the transaction.
- (2) A “WRA certificate” is a certificate issued by WRA stating that a return has been made in respect of the transaction.
- (3) But subsection (1) does not apply in so far as—
  - (a) the notifiable land transaction or a document effecting or evidencing that transaction is required to be registered, recorded or otherwise reflected in an entry made in the register of title without any application to register;
  - (b) the entry registers, records or otherwise reflects an interest or right other than the chargeable interest acquired by the buyer in the land transaction.
- (4) This section does not apply to—
  - (a) a contract which is to be treated as a land transaction by virtue of—
    - (i) section 10(4) (contract and transfer), or
    - (ii) section 11(3) (contract providing for transfer to third party);

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**Changes to legislation:** There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, CHAPTER 4. (See end of Document for details)

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- (b) a notional or additional notional transaction within the meaning given in Schedule 2;
  - (c) an agreement for a lease which is to be treated as a land transaction by virtue of paragraph 20(1) of Schedule 6;
  - (d) a variation of a lease which is to be treated as a land transaction by virtue of paragraph 24(1) or 25(1) of that Schedule.
- (5) The Welsh Ministers may by regulations make provision about WRA certificates.
- (6) Regulations made under subsection (5) may in particular—
- (a) make provision as to the conditions that must be met before a certificate is issued;
  - (b) make provision about the issue of duplicate certificates;
  - (c) provide for the issue of multiple certificates where a return is made relating to more than one transaction.
- (7) The Registrar—
- (a) must allow WRA to inspect any certificates produced under this section, and
  - (b) may enter into arrangements for affording WRA other information and facilities for verifying that the requirements of this Act have been complied with.

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**Commencement Information**

- I1** S. 65(1)-(4)(7)(a) in force at 1.4.2018 by [S.I. 2018/34, art. 3](#)
- I2** S. 65(5)(6)(7)(b) in force at 18.10.2017 by [S.I. 2017/953, art. 2\(h\)](#)

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