



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

2017 anaw 1

PART 5

APPLICATION OF ACT AND TCMA TO CERTAIN PERSONS AND BODIES

43 Persons acting in a representative capacity

- (1) The personal representatives of a person who is the buyer in a land transaction—
 - (a) are responsible for discharging any obligation of the buyer under this Act or TCMA in relation to the transaction, and
 - (b) may deduct any payment made by them under this Act or TCMA out of the assets and effects of the deceased person.
- (2) A receiver appointed by a court in the United Kingdom having the direction and control of any property is responsible for discharging any obligations under this Act or TCMA in relation to a transaction affecting that property as if the property were not under the direction and control of the court.