



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

PROSPECTIVE

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.

Status:

This version of this provision is prospective.

Changes to legislation:

Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 44 is up to date with all changes known to be in force on or before 18 February 2018. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

Changes and effects yet to be applied to :

- s. 44 coming into force by [S.I. 2018/34 art. 3](#)