



# 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:**

There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 44.