

These notes refer to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (c.1) which received Royal Assent on 24 May 2017

LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 – Application of Act and Tcma to Certain Persons and Bodies

Section 33 - Companies

50. This section defines a "company" as any body corporate or unincorporated association (but not partnerships), states how the Act and TCMA apply to companies. It specifies that a company should act through the "proper officer" (subsection (2)) of the company or the person authorised to act for the company, except in cases of liquidation where the liquidator or administrator (subsection (6)) is the proper officer.