

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 43 - Persons acting in a representative capacity

59. This section deals with how the provisions of this Act and TCMA apply to a person acting in a representative capacity, such as where a person is acting on behalf of someone whose assets are under the direction and control of a court, or the executor of the estate of a deceased person. In this situation, the person acting in a representative capacity is responsible for complying with the requirements of this Act (such as making a return and paying any tax due). This section also makes provision about receivers.