

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 6 – Returns and Payments

Section 63 - Failure to comply with WRA's agreement to defer

79. **Section 63** provides that where WRA considers that a buyer has failed to comply with the terms of the deferral or variation, or has provided false or misleading information or has withheld information, then the deferral request is to be treated as though it had never been made. If WRA takes this action it must issue a notice to the buyer informing them of this decision and setting out the consequences of that decision.