

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 65 - Registration of land transactions

81. **Section 65** provides for the rules relating to amending the register of title maintained by the Chief Land Registrar (“Registrar”). Unless the buyer of a notifiable transaction provides a WRA certificate to the Registrar then the Registrar must not reflect the land transaction in their register. A WRA certificate is provided to the buyer when a return for a notifiable transaction is made, subject to a number of exceptions. The Welsh Ministers may make regulations about the issuing of WRA certificates. This section also enables the Registrar to enter into arrangements with WRA to provide information and facilities which may enable WRA to verify that the requirements of this Act have been complied with.