



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 6

RETURNS AND PAYMENTS

CHAPTER 1

RETURNS

Declarations

53 Declaration

- (1) A return under this Act must include a declaration by the buyer that the return is, to the best of the buyer's knowledge, correct and complete.
- (2) But where—
 - (a) the buyer authorises an agent to complete the return,
 - (b) the buyer makes a declaration that, with the exception of the relevant date, the information provided in the return is to the best of the buyer's knowledge, correct and complete, and
 - (c) the return includes a declaration by the agent that the relevant date provided in the return is to the best of the agent's knowledge correct,the requirement in subsection (1) is deemed to be met.
- (3) The relevant date is—
 - (a) in relation to a return under section 47, the date of the event as a result of which the return is required,
 - (b) in relation to a return under section 49, the date on which the disqualifying event occurred,

- (c) in relation to a return under section 51, the effective date of the later transaction,
- (d) in relation to a return under paragraph 24 of Schedule 5, the date on which the interim period that applies in accordance with paragraph 9(5) or 18(5) of that Schedule ended, and
- (e) in relation to a return made under any other provision of this Act, the effective date of the transaction.

(4) Nothing in subsection (2) affects the liability of the buyer under this Act or TCMA.

54 Buyer with a disability: declaration by the Official Solicitor

- (1) Where—
 - (a) a buyer in a land transaction is disabled,
 - (b) the Official Solicitor is acting for that buyer, and
 - (c) the return includes a declaration by the Official Solicitor that the return is to best of the Official Solicitor’s knowledge correct and complete,
 the requirement in section 53 is deemed to be met.
- (2) Nothing in this section affects the liability of the buyer under this Act or TCMA.
- (3) For the purposes of this section, a person is disabled if they have a disability for the purposes of the [Equality Act 2010 \(c. 15\)](#).
- (4) In this section, the “Official Solicitor” means the Official Solicitor to the Senior Courts.

55 Declaration by person authorised to act on behalf of individual

- (1) This section applies to a declaration mentioned in section 53 that a return is correct and complete.
- (2) Where the buyer is an individual, the requirement that the buyer make such a declaration (alone or jointly with others) is treated as met if a declaration to that effect is made by a person authorised to act on behalf of that individual in relation to the matters to which the return or certificate relates.
- (3) For the purposes of this section a person (“P”) is not regarded as authorised to act on behalf of an individual unless P is so authorised by a power of attorney in writing, signed by that individual.
- (4) This section does not apply where an individual is acting in accordance with section 33 (persons through whom a company acts)—
 - (a) as the proper officer of a company, or
 - (b) otherwise on behalf of a company.