

*Status: Point in time view as at 01/04/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Recovery of group relief: supplementary. (See end of Document for details)*

## SCHEDULE 16

### GROUP RELIEF

#### PART 5

#### RECOVERY OF RELIEF FROM CERTAIN PERSONS

*Recovery of group relief: supplementary*

- 14 (1) WRA may issue a notice to a person within paragraph 13(2) requiring the person to pay the amount that remains unpaid before the end of the period of 30 days beginning with the day on which the notice is issued.
- (2) A notice under sub-paragraph (1) must be issued before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 13(1)(b).
- (3) The notice must state the amount required to be paid by the person to whom the notice is issued.
- (4) That amount is a ““relevant amount”” payable by the person to whom the notice is issued for the purposes of Part 7 of TCMA (payment and enforcement).
- (5) A person who has paid an amount in pursuance of a notice under this paragraph may recover that amount from the buyer.

#### Commencement Information

**II** Sch. 16 para. 14 in force at 1.4.2018 by S.I. 2018/34, art. 3

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