



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

## 2017 anaw 1

### PART 5

#### APPLICATION OF ACT AND TCMA TO CERTAIN PERSONS AND BODIES

#### **33 Companies**

- (1) In this Act, “company”, except as otherwise provided, means any body corporate or unincorporated association, but does not include a partnership.
- (2) Everything to be done by a company under this Act, or under TCMA as it applies in relation to land transaction tax, is to be done by the company acting through—
  - (a) the proper officer of the company, or
  - (b) another person having for the time being the express, implied or apparent authority of the company to act on its behalf for the purpose.
- (3) Subsection (2)(b) does not apply where a liquidator has been appointed for the company.
- (4) For the purposes of this Act, and TCMA as it applies in relation to land transaction tax—
  - (a) the proper officer of a body corporate is the secretary, or person acting as secretary, of the body, and
  - (b) the proper officer of an unincorporated association, or of a body corporate that does not have a proper officer within paragraph (a), is the treasurer, or person acting as treasurer, of the association or body.
- (5) Subsection (4) does not apply if a liquidator or administrator has been appointed for the company.
- (6) If a liquidator or administrator has been appointed for the company, then—
  - (a) the liquidator or the administrator is the proper officer, and

---

*Status: This is the original version (as it was originally enacted).*

---

- (b) if two or more persons are appointed to act jointly or concurrently as the administrator of the company, the proper officer is—
  - (i) such one of them as is specified in a notice given to WRA by those persons for the purposes of this section, or
  - (ii) where WRA is not so notified, such one or more of those persons as WRA may designate as the proper officer for those purposes.
- (7) The Welsh Ministers may by regulations make further provision about the application of this Act, and TCMA as it applies in relation to land transaction tax, to companies or a description of company specified in the regulations.
- (8) Regulations under subsection (7) may (among other things) amend or repeal any provision of this Act or TCMA.