



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

2017 anaw 1

PART 6

RETURNS AND PAYMENTS

CHAPTER 1

RETURNS

Adjustments

52 Power to amend period in which returns must be made

- (1) The Welsh Ministers may by regulations amend a provision listed in subsection (2) so as to substitute for the period for the time being specified there, a different period.
- (2) The provisions are—
 - (a) section 44(2)(a);
 - (b) section 47(3)(a);
 - (c) section 49(2)(a);
 - (d) section 51(3)(a);
 - (e) paragraph 24(4)(a) of Schedule 5;
 - (f) paragraph 3(4) of Schedule 6;
 - (g) paragraph 5(5) of that Schedule;
 - (h) paragraph 13(1) of that Schedule.