



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,

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 53. (See end of Document for details)

- (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.

Commencement Information

II S. 53 in force at 1.4.2018 by S.I. 2018/34, art. 3

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