



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

2017 anaw 1

PART 6

RETURNS AND PAYMENTS

CHAPTER 1

RETURNS

Declarations

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.

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 54. (See end of Document for details)*

Commencement Information

II [S. 54](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

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 54.