



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

2017 anaw 1

PART 6

RETURNS AND PAYMENTS

CHAPTER 3

DEFERRAL OF TAX

60 Deferral requests: notices of WRA decisions

- (1) Where WRA agrees to a deferral request, it must issue a notice to the buyer specifying—
 - (a) the deferred amount and, if any, the refused amount,
 - (b) the expected end date of the deferral period,
 - (c) any condition WRA has imposed under section 58(6)(c), and
 - (d) if the deferred amount is lower than the proposed deferred amount, the reasons for that decision.
- (2) Where WRA refuses a deferral request, it must issue a notice to the buyer specifying the reasons for the refusal.