



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

62 Variation of deferral requests

- (1) Where WRA has agreed to a deferral request, the buyer may give notice to WRA requesting—
 - (a) a change to the expected end date;
 - (b) variation or removal of a condition imposed under section 58(6)(c).
- (2) A request under subsection (1) must specify the change in circumstances which the buyer thinks justifies the change, variation or removal.
- (3) If WRA thinks it appropriate to do so, it may—
 - (a) agree to the request made under subsection (1), or
 - (b) agree to—
 - (i) a different expected end date than that requested under subsection (1)(a);
 - (ii) a different variation of a condition than that requested under subsection (1)(b).
- (4) Where WRA makes a decision under this section it must issue a notice to the buyer setting out the decision and the reasons for it.