



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

63 Failure to comply with WRA's agreement to defer

- (1) If WRA thinks that the buyer—
- (a) has failed to comply with a condition imposed under section 58(6)(c) or varied under section 62, or
 - (b) has, in relation to the deferral request or a request made under section 62(1)—
 - (i) provided false or misleading information, or
 - (ii) withheld information,
- the deferral request is to be treated as if it had never been made (and section 57 of this Act and section 157 of TCMA apply accordingly).
- (2) In such a case WRA must issue a notice to the buyer stating that deferral request is to be treated as if it had never been made and setting out the consequences of that.