



Land Transaction Tax: Tax Return

Use this form to submit a tax return if you are:

- Completing the tax return without assistance from a solicitor or conveyancer.
- A solicitor, or organisation, without an online tax account with the WRA. However, online filing is quicker so we do recommend that you register for an online account at: www.beta.gov.wales/land-transaction-tax-registration.

What you need to know:

To complete this form you will need the following information:

- Guidance and notes to help you complete this form are available from our website at www.gov.wales/wra. Please consult the guidance as any errors on your return may lead to a delay in processing.
- You can type directly onto this form and print before sending to the WRA, or you can manually complete the form using **black** ink, writing in BLOCK CAPITALS.
- If you make a mistake, cross out the error and rewrite.
- There is a tax calculator available at www.beta.gov.wales/land-transaction-tax-calculator.
- If this return has more than two of any buyer, seller or property/land you will also need to complete the additional buyer/seller/land forms. You must indicate at the end of this return how many supplementary pages you are including with this return if applicable.
- If you need any help completing the form, you can contact us on 03000 254 000, open Monday to Friday 09:30-16:30 except bank holidays. Alternatively, you can complete a “contact us” form at: www.beta.gov.wales/contact-welsh-revenue-authority.
- Please send your completed return and payment to Welsh Revenue Authority, PO Box 110, Pontypridd, CF37 9EH. Details on paying your LTT liability can be found at www.beta.gov.wales/how-to-pay-land-transaction-tax.
- All monetary values are to be in whole pounds, rounded down to the nearest pound, with the exception of questions 93-98 and questions 101 and 104, where you will need to enter the exact figures including pence.

1. About the Buyer's Agent

Complete this section if you represent the buyer. If you are the buyer you need to complete; section 2a if you are an individual or 2b if you are an organisation.

1. Buyer's agent's name

2. Buyer's agent's address

Postcode

Country

3. Buyer's agent's phone number

4. Buyer's agent's case reference number

2a. About the Buyer (Individuals)

If the buyer is an organisation, do not complete this section; go straight to section 2b.

5. Title

Mr Mrs Miss Ms Dr

Prof Prefer not to say

Other (specify)

6. Buyer's first name

7. Buyer's last name

8. Buyer's address *This is the buyer's main residence from the effective date of the transaction.*

Postcode

Country

9. DOB

10. Phone No.

11. NINO

If you do not have a NINO, complete question 12. If you completed the NINO box, skip to question 13. Do not use a temporary NINO.

12. Identification:

Passport Driving License

Unique Tax Reference ID Card Other

Other (specify)

ID ref number

Country of issue

13. Is the buyer acting as a trustee? *Tick one box only*

Yes No

14. Are the buyer and seller connected? *Tick one box only*

Yes No

Additional Buyer Information

Title

Mr Mrs Miss Ms Dr

Prof Prefer not to say

Other (specify)

Buyer's first name

Buyer's last name

Buyer's address *This is the buyer's main residence from the effective date of the transaction.*

Postcode

Country

DOB

Phone No.

NINO

If you do not have a NINO, complete question 12. If you completed the NINO box, skip to question 13. Do not use a temporary NINO.

Identification:

Passport Driving License

Unique Tax Reference ID Card Other

Other (specify)

ID ref number

Country of issue

Is the buyer acting as a trustee? *Tick one box only*

Yes No

Are the buyer and seller connected? *Tick one box only*

Yes No

2b. About the Buyer (Organisations)

There is no need to complete this section if you completed section 2a as an individual.

15. Organisation name

16. Organisation's trading name

17. Organisation's address

Postcode

Country

Phone

18. Is the company based in the UK? *Tick one box only*

Yes No

19. Companies House registration number if applicable

20. VAT number if applicable

If you answered either 19 or 20, skip question 21; go to question 22.

21. Identification Unique Tax Reference

Partnership/Trust UTR Charity No

ID ref number

Country of Issue

22. Is the buyer acting as a trustee? *Tick one box only*

Yes No

23. Are the buyer and seller connected? *Tick one box only*

Yes No

Additional Buyer Information

Organisation name

Organisation's trading name

Organisation's address

Postcode

Country

Phone

Is the company based in the UK? *Tick one box only*

Yes No

Companies House registration number if applicable

VAT number if applicable

If you answered either 19 or 20, skip question 21; go to question 22.

Identification Unique Tax Reference

Partnership/Trust UTR Charity No

ID ref number

Country of Issue

Is the buyer acting as a trustee? *Tick one box only*

Yes No

Are the buyer and seller connected? *Tick one box only*

Yes No

3a. About the Seller (Individuals)

If the seller is an organisation, do not complete this section; go straight to section 3b.

24. Title

Mr Mrs Miss Ms Dr

Prof Prefer not to say

Other (specify)

25. Seller's first name

26. Seller's last name

27. Seller's address *This is the seller's main residence from the effective date of the transaction.*

Postcode

Country

Additional Seller Information

Title

Mr Mrs Miss Ms Dr

Prof Prefer not to say

Other (specify)

Seller's first name

Seller's last name

Seller's address *This is the seller's main residence from the effective date of the transaction.*

Postcode

Country

3b. About the Seller (Organisations)

There is no need to complete this section if you completed section 3a because the seller is an individual.

28. Organisation name

29. Organisation's trading name

30. Organisation's address

Postcode

Country

Phone

Additional Seller Information

Organisation name

Organisation's trading name

Organisation's address

Postcode

Country

Phone

3c. About the Seller's Agent

If the seller does not have an agent, do not complete this section; go to section 4.

31. Seller's agent's name

32. Seller's agent's address

Postcode

Country

4. About the Land

33. Address of the land being purchased

Postcode

Country

34. Description of where land is situated

(Only complete if there is no postal address. You must provide the Valuation Office with a plan for all transactions involving land that is not covered by a postal address. For further instructions, please see the help and guidance notes)

35. Local authority

36. Unique property reference

37. Title number(s)

38. Is this a Wales-England, cross-title transaction? *Tick one box only*

Yes

No

If you answered "no", skip to question 40.

39. Total consideration for the totality of the title:

£

40. Is this agricultural or development land? *Tick one box only*

Yes

No

If you answered "no", skip to question 42 on the next page.

41a. What is the area of the land?

41b. What is the unit of measurement used at 41a? *Tick one box only*

Sq Meters

Hectares

4. About the Land (Continued)

42. Are there any minerals or mineral rights reserved in the title deeds? *Tick one box only* Yes No

43. Is any land exchanged or part exchanged? *Tick one box only* Yes No

If you answered "no", skip to question 45 at section 5.

44. Situation of lands exchanged

Postcode

Country

5. About the Transaction

45. What type of chargeable transaction is it? *Tick one box only*

a. Residential [main rates and higher rates] b. Non-residential

c. Mixed use

If you answered (a) you must also answer question 47. If you did not answer (a) skip to question 48.

46. Is this a higher rates residential property (e.g. second homes / buy to let, etc)? Yes No

If you answered "no" skip to question 48.

47. Do you envisage reclaiming the higher rate within the next 3 years on this transaction? *Tick one box only*

Yes No

48. What type of chargeable transaction is it? *Tick one box only*

a. Conveyance/transfer of a freehold b. Grant of a lease (new or replacement)

c. Assignment or other kind of lease d. Other

49. Does the total consideration for the transaction include VAT? *Tick one box only*

Yes No

If you answered "no", skip to question 50.

50. Total amount of VAT paid

51. What form does the consideration take? *Tick in all appropriate boxes*

Cash Debt Building works Employment

Other land Shares (listed) Shares (unlisted) Services

Other (e.g. market value) Contingent consideration

52. Is this transaction part of the sale of business? *Tick one box only*

Yes No

If you answered "no", skip to question 56 on the next page.

53. Does this transaction include matters that are not chargeable to LTT? *Tick one box only*

Yes No

54. Indicate matters that are not chargeable to Land Transaction Tax.

Stock Goodwill Chattels & moveables Other

5. About the Transaction (Continued)

55. Amount of consideration given which you have apportioned to matters other than the land transaction.

This is usually the non chargeable assets that do not attract LTT.

£

56. What is the interest transferred or created? *Tick one box only*

- A lease to an occupier or with vacant possession and not a ground rent or nominal rent
- Freehold subject to a lease or tenancy
- Freehold subject to one or more leases each reserving a ground or nominal rent
- Freehold with vacant possession
- Leasehold subject to lease(s) to an occupier
- Long leasehold at a ground or nominal rent with vacant possession
- Other

57. Are there any restrictions, covenants or conditions affecting the value of the interest transferred or granted?

Tick one box only Yes No

If you answered "yes", state the reason in the box.

58. Is the transaction pursuant to a previous option agreement? *Tick one box only* Yes No

59. Do you have a WRA tax opinion for this transaction? *Tick one box only* Yes No

If you answered "yes", state the tax opinion reference number.

60. Is this transaction part of a number of other transactions elsewhere in the UK, but outside Wales? *Tick one box only*

Yes No

61. Are you claiming tax relief? *Tick one box only* Yes No

If you answered "no", skip to question 65.

62. What tax relief(s) are you claiming? *Enter all appropriate codes from the guidance notes to the box.*

63. Is relief being claimed on part of the transaction only? *Tick one box only* Yes No

If you answered "no", skip to question 65.

64. Enter the amount remaining chargeable

65. Is this transaction linked to any others? *Tick one box only* Yes No

If you answered "no", skip to question 69 on the next page.

66. What is the total consideration or value in money or money's worth, including VAT paid, for all linked transactions?

67. What is the UTRN of the linked transaction(s)?

5. About the Transaction (Continued)

68. What is the total NPV of the rent payable over the terms of all linked leases to the nearest pound? £

69. Is any part of the consideration contingent or dependent on uncertain future events? *Tick one box only*
 Yes No

If you answered "no", skip to question 71.

70. Have you agreed with the WRA that you will pay on a deferred basis? *Tick one box only* Yes No

71. Is this a further return to a previous transaction? *Tick one box only* Yes No

72. If a previous return was made for the transaction please enter the UTRN of the return(s)

73. State the reason why a further return is required?

6a. About the Calculation (Where any Lease is Involved)

If you selected option (b) or (c) at question 48, you must complete this section; otherwise go to section 6c.

74. What is the lease start date?

75. What is the lease end date?

6b. About the NPV Calculation (Where a Non-Residential Lease is Involved)

If you selected either option (b) or (c) at question 45, and you selected option (b) at question 48, you must complete this section. Otherwise, go to section c.

Only answer question 76 if the lease start date (question 74) is before the effective date (question 75). Otherwise, skip to question 78.

76. Which date should be used for the calculation? *Tick one box only*

Examples of where it may be appropriate to select 'calculate from lease start date' would be in the case of holdover and notional leases, for most other transactions the 'calculate from the effective date of transaction' would be the appropriate option.

Calculate from lease start date Calculate from the effective date

77. What is the Term of the Lease (years)?

78. Rent year 1 (£ & p) £ p

79. Rent year 2 (£ & p) £ p

80. Rent year 3 (£ & p) £ p

81. Rent year 4 (£ & p) £ p

82. Rent year 5 (£ & p) £ p

83. Relevant rent (£ & p) Please see guidance LTTA/4110 for more information on how to calculate relevant rent. £ p

84. Highest rent payable in any consecutive 12 months, in the first five years £

85. What is the Net Present Value? (£ & p) £ p

6c. About the Calculation (All Transactions)

86. What is the date of contract?

87. What is the effective date of the transaction?

88. What is the total consideration in money or money's worth, including any VAT actually payable, for the transaction (including any premiums)?

89. What is the total tax due for this transaction? (£ & p)

7. Final Questions and Declaration

90. If you have included any supplementary returns please indicate how many?

91. To which address(es) should we send the Land Transaction Tax Certificate? *Tick all appropriate boxes*

Property/land address

Buyer's address

Agent's address

92. If you have entered more than one land/property transaction please indicate whether you want the WRA to issue one certificate for all properties/land or if you want an individual certificate for each property/land

Tick one box only

One certificate

Individual certificates

If you are filing this return for yourself or as the in-house representative of an organisation who is the buyer, tick the following statement.

I have read the Welsh Revenue Authority Privacy Notice. The information contained in this return is correct and complete to the best of my knowledge and belief.

If you are filing this return on behalf of a buyer who has approved the effective date of transaction, tick the following statement.

I, agent for the buyer(s), confirm that I have authority to deal with all matters relating to this transaction on behalf of my client(s). I have given the buyer(s) a copy of the Welsh Revenue Authority Privacy Notice. The buyer(s) has/have declared that the information contained in this return is correct and complete to the best of the knowledge and belief of the buyer(s) and that the buyer(s) has/have authorised me to submit the return on behalf of the buyer(s).

If you are filing this return on behalf of a buyer who has authorised you to enter the effective date of transaction, tick the following statement.

I, agent for the buyer(s), confirm that I have authority to deal with all matters relating to this transaction on behalf of my client(s). I have given the buyer(s) a copy of the Welsh Revenue Authority Privacy Notice. The buyer(s) has/have declared that the information contained in this return, with the exception of the effective date, is correct and complete to the best of the knowledge and belief of the buyer(s). The buyer(s) has/have authorised me to enter the effective date and to submit this return on behalf of the buyer(s). The effective date is correct to the best of my knowledge and belief.

Signature of Buyer 1 or Agent

Signature of Buyer 2 (if applicable)

PRINT NAME

PRINT NAME

DATE

DATE

- Once this return has been processed the WRA will post the Land Transaction Tax certificate(s) to the address(es) indicated.
- Your Land Transaction Tax payment must be made within 30 days beginning with the day after the effective date of the transaction. If you are paying by cheque your payment will need to be received 10 working days prior to this.
- The WRA will collect and store data and information about an individual and their agent securely. For further information, please visit our website at www.beta.gov.wales/welsh-revenue-authority/privacy-notice.