



Llywodraeth Cymru  
Welsh Government

## GUIDANCE

# Pay Land Transaction Tax

**Find out when and how to pay Land Transaction Tax (LTT) to the Welsh Revenue Authority (WRA).**

Part of:

[Land Transaction Tax for professionals \(https://www.gov.wales/land-transaction-tax-professionals\)](https://www.gov.wales/land-transaction-tax-professionals)  
and [Land Transaction Tax \(https://www.gov.wales/land-transaction-tax\)](https://www.gov.wales/land-transaction-tax)

Organisation: [Welsh Revenue Authority \(https://www.gov.wales/welsh-revenue-authority\)](https://www.gov.wales/welsh-revenue-authority)

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As a result of the Bank of England interest rate decrease (announced 1 August 2024), our interest rate will be decreased and will take effect from 7

August 2024.

## When to pay

Once a tax return is submitted, the taxpayer or a solicitor or conveyancer on their behalf needs to pay any tax due.

LTT is a self-assessed tax. It's the responsibility of the taxpayer to complete and submit an accurate tax return and pay any tax due.

You must pay within 30 days from the day after the effective date of transaction. The effective date is usually the completion date.

Full payment must be received by the due date, or you may be charged **penalties and interest** (<https://www.gov.wales/ltt-ldt-tax-penalties-guide>).

## How to pay

### If you file LTT online

Once you've submitted a return, you need to arrange payment of the tax due.

When you pay, use the 12-digit Unique Transaction Reference Number (UTRN) from your online account as the payment reference.

You should:

- check the payment is the exact amount shown as due on the tax return
- make a separate payment for each return

You should not round up or down to the nearest £.

## If you're submitting a paper return

You'll need to **calculate the tax** (<https://www.gov.wales/land-transaction-tax-calculator>) to fill in your paper return and make payment.

You'll not have a UTRN until your paper return is submitted and manually processed. Use one of the following for your payment reference:

- postcode of the land\surname of the buyer
- postcode of the land\buyer's organisation name

For example, CF379EH\Bloggs

## If you get a penalty

Use the UTRN on the penalty notice when making payments.

## Ways to pay

### Digital payments

You can pay by:

- electronic funds transfer
- CHAPS
- BACS (payment must be sent 4 working days before due date)

Your bank payment reference must be:

- a UTRN (no gaps, letters 'UTRN' or anything else before the characters)
- a payment reference number for a paper return, for example CF379EH\Bloggs

Your payment may be delayed if the reference does not match.

## WRA account details to use

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Account name	Welsh Revenue Authority Tax
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Sort code	60 70 80
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Account number	10028838
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Bank	NatWest
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Address	Government Banking CST Parklands De Havilland Way Horwich Bolton BL6 4YU
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## If your account is overseas

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Account Number (IBAN)	GB46NWBK60708010028838
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Bank Identifier Code (BIC)	NWBKGB2L
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## Help and support

If you have any queries about payment or need help, please [contact us](https://www.gov.wales/welsh-revenue-authority/contact-us) (<https://www.gov.wales/welsh-revenue-authority/contact-us>).

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### RELATED

**Land Transaction Tax** (<https://www.gov.wales/land-transaction-tax>)

- **Calculate Land Transaction Tax** (<https://www.gov.wales/land-transaction-tax-calculator>)
- **File Land Transaction Tax** (<https://www.gov.wales/file-land-transaction-tax>)

- **Get extra help with tax** (<https://www.gov.wales/get-extra-help-tax-welsh-revenue-authority>)