



Llywodraeth Cymru  
Welsh Government

## GUIDANCE

# How to claim a Land Transaction Tax refund

**You can apply online if you think you're entitled to a Land Transaction Tax (LTT) refund.**

Part of:

Land Transaction Tax for professionals (<https://www.gov.wales/land-transaction-tax-professionals>)  
and 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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## Apply for a refund

You can claim a refund if:

- you paid the **higher rates of LTT** (<https://www.gov.wales/claim-refund-land-transaction-tax-higher-rates>) and now sold your previous main residence
- you **overpaid tax** (<https://www.gov.wales/claim-refund-overpaid-land-transaction-tax>)
- you **paid us by mistake** (<https://www.gov.wales/claim-refund-accidentally-paid-welsh-revenue-authority>)
- you're **claiming multiple dwellings relief (MDR)** (<https://www.gov.wales/amend-land-transaction-tax-return-claim-multiple-dwellings-relief-refund>)

Once you've completed a form, it can take 15 to 20 working days to process. It may take longer if we need more information or if you claimed a refund more than 12 months after your property purchase.

If you were not entitled to a refund, you must pay the tax back with any interest due. You may be charged penalties for submitting an incorrect amendment. **Further guidance on penalties** (<https://www.gov.wales/tax-collection-and-management-wales-act-2016-penalties-technical-guidance>).

## When you can claim a refund

### If you bought your property or land less than 12 months ago

You can amend your LTT return up to 12 months from the filing date to claim a refund. Repayment will be made following your amendment.

This does not mean we agree with the reason for your refund. We may write to you with any concerns we have with your amendment. We have 12 months from when you amended your return to open an enquiry and check it.

## If you bought your property or land more than 12 months ago

You cannot amend your return, but you can still make a refund claim. Usually, you have to do this within 4 years of your purchase and tell us why you think you overpaid.

We can check your claim before repayment and may write to you if it does not look right. If you then still wish to make the claim, we may open an enquiry into it and check if it's correct. We have 12 months to enquire into it, starting from the day after you submitted it.

Any refund due will only be processed once we finish our check.

## Amendments

If you need to change anything else on your tax return, you can use the [amend your return](https://www.gov.wales/amend-land-transaction-tax-return) (https://www.gov.wales/amend-land-transaction-tax-return) online form.

## Support

If you're unsure if you can apply for a refund or need a form in a different format, 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)

- **Tax assessments and enquiries by the Welsh Revenue Authority** (https://www.gov.wales/wra-tax-assessments-enquiries-guide)