

[Taxpayer's Name]
[Address Line 1]
[Address Line 2]
[Address Line 3(optional)]
[Postcode]

Awdurdod Cyllid Cymru
Welsh Revenue Authority
Blwch Postio 110
PO Box 110
Pontypridd
CF37 9EH

Date [XX/XX/XXXX]
UTRN: [XXXX XXXX XXXX]

Dear [TAXPAYER/S]

Final Notification of late payment of Land Transaction Tax

Your Land Transaction Tax (LTT) is still outstanding and was due on [DATE] in relation to the property below. The WRA started to collect and manage Land Transaction Tax, which replaced Stamp Duty Land Tax in Wales, from 1 April 2018. This tax is used to fund public services in Wales.

Property address:

[ADDRESS]
[ADDRESS]
[ADDRESS]
[ADDRESS]

Land Transaction Tax due: [£XXX]

Total figure, including tax, penalty and interest to date.

Please see overleaf for breakdown.

Breakdown:

Tax Due	[£XXX]
Late Payment Penalty	[£XXX]
Late Payment Penalty 6 Month	[£XXX]
Late Payment Penalty 12 Month	[£XXX]
Late Filing Penalty	[£XXX]
Late Filing Penalty 6 Month	[£XXX]
Late Filing Penalty 12 Month	[£XXX]
Interest	[£XXX]
Total Due	[£XXX]

Your payment was due by [DD-MM-YYYY], as that amount is still outstanding, you have now been charged a penalty of 5% of the amount due and will continue to accrue interest. If payment is not made now you may be subject to our enforcement process.

What do I need to do next?

- As you are the buyer of the property, you are responsible for paying the tax that is due. If you have appointed a legal representative to act on your behalf, we have sent a copy of this letter to them. Please ensure that either you or your legal representative pay us the tax due.
- If there is more than one buyer, we will have issued this letter to each of as you are all responsible for making sure the outstanding tax is paid.
- Interest will continue to be added to the outstanding amount at the rate of 2.5% above the Bank of England base rate until payment is received by us. The interest on the outstanding amount is calculated daily. To receive an accurate amount, contact us for your official settlement figure.
- You can find guidance on how to pay on our website.

If you require any further information or if you are having difficulty in paying, contact us immediately on the number below.

Sincerely

[NAME]

[POSITION]

Welsh Revenue Authority
03000 254 000

