



Freedom of Information Officer  
Welsh Revenue Authority  
PO BOX 108  
Merthyr Tydfil  
CF47 7DL  
Email: [data@wra.gov.wales](mailto:data@wra.gov.wales)

XXXXXX

2 December 2024

Dear xxxxx

**WRA-FOI-0073 – Penalties**

Thank you for your request, which I received on 14 November 2024 about Land Transaction Tax penalties. The information you requested is also attached.

If you are dissatisfied with the Welsh Revenue Authority's handling of your request, you can ask for an internal review within 40 working days of the date of this response. Requests for an internal review should be addressed to the Welsh Revenue Authority's Freedom of Information Officer at:

Freedom of Information Officer  
Welsh Revenue Authority  
PO BOX 108  
Merthyr Tydfil  
CF47 7DL  
or Email: [data@wra.gov.wales](mailto:data@wra.gov.wales)

Please remember to quote the reference number above.

You also have the right to complain to the Information Commissioner. Please note however that the Commissioner will not normally investigate a complaint until it has been through our own internal review process.

The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF  
Tel: 01625 545 745

Email: [casework@ico.gsi.gov.uk](mailto:casework@ico.gsi.gov.uk)

Yours sincerely  
Freedom of Information Officer