



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 8

INTERPRETATION AND FINAL PROVISIONS

Final provisions

78 Power to make consequential etc. provision

- (1) The Welsh Ministers may by regulations make such incidental, consequential, supplemental, transitional, transitory or saving provision as they think appropriate for the purposes of, or in connection with, or for giving full effect to, any provision made by or under this Act.
- (2) Regulations under this section may amend, revoke or repeal any enactment (including any provision made by or under this Act).
- (3) If a statutory instrument contains regulations under this section which the Welsh Ministers consider makes provision which may have the effect mentioned in subsection (4), the instrument may not be made unless a draft has been laid before, and approved by a resolution of, the National Assembly for Wales.
- (4) The effect is that, in respect of a land transaction—
 - (a) the amount of tax chargeable is more than the amount which would be chargeable if the regulations are not made, or
 - (b) tax is chargeable where none would be chargeable if the regulations are not made.