



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

2018 Rhif 125 (Cy. 30)

2018 No. 125 (W. 30)

**TRETH TRAFODIADAU TIR,  
CYMRU**

**LAND TRANSACTION TAX,  
WALES**

Rheoliadau Deddf Treth  
Trafodiadau Tir a Gwrthweithio  
Osgoi Trethi Datganoledig (Cymru)  
2017 (Diwygio Atodlen 5) 2018

The Land Transaction Tax and Anti-  
avoidance of Devolved Taxes  
(Wales) Act 2017 (Amendment to  
Schedule 5) Regulations 2018

**NODYN ESBONIADOL**

**EXPLANATORY NOTE**

*(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)*

*(This note is not part of the Regulations)*

Mae'r Rheoliadau hyn yn diwygio Atodlen 5 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("y Ddeddf") er mwyn ymestyn cwmpas yr eithriadau i'r cyfraddau sy'n gymwys i drafodiad eiddo preswyl cyfraddau uwch a ddarperir gan baragraffau 7 ac 16.

These Regulations amend Schedule 5 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ("the Act") to extend the scope of the exceptions from the rates applicable to a higher rates residential property transaction provided by paragraphs 7 and 16.

Mae paragraff 7 yn darparu nad yw trafodiad yn drafodiad eiddo preswyl cyfraddau uwch pan fo'r prif fuddiant y mae'r prynwr yn ei gaffael yn fuddiant ychwanegol yn ei unig breswylfa neu ei brif breswylfa. Gall trafodiad o'r fath godi pan geir trosglwyddiad ecwiti gan un o gydberchnogion yr annedd. Mae paragraff 16 o Atodlen 5 i'r Ddeddf yn gwneud darpariaeth gyfatebol pan fo'r prynwr yn caffael nifer o anheddau fel rhan o un trafodiad.

Paragraph 7 provides that a transaction is not a higher rates residential property transaction where the major interest acquired by the buyer is an additional interest in their only or main residence. Such a transaction may arise where there is a transfer of equity from a co-owner in the dwelling. Paragraph 16 of Schedule 5 to the Act makes equivalent provision where the buyer acquires a number of dwellings as part of a single transaction.

Mae rheoliad 2 yn diwygio paragraffau 7 ac 16 er mwyn ymestyn cwmpas yr eithriadau. Mae'r diwygiadau yn sicrhau bod prynwr yn gallu dibynnu ar yr eithriadau a ddarperir gan baragraffau 7 ac 16 mewn achosion pan fo'r prynwr hwnnw yn caffael prif fuddiant mewn eiddo ac—

Regulation 2 amends paragraphs 7 and 16 to extend the scope of the exceptions. The amendments ensure that a buyer is able to rely on the exceptions provided by paragraphs 7 and 16 in cases where that buyer is acquiring a major interest in a dwelling and—

- (a) yn union cyn y dyddiad y mae'r trafodiad yn cael effaith, bod priod neu bartner sifil y prynwr yn berchen ar brif fuddiant yn yr un annedd; a
- (b) mai'r annedd honno fydd unig breswylfa neu brif breswylfa'r prynwr yn union cyn ac ar ôl y dyddiad y mae'r trafodiad yn cael effaith.

- (a) immediately before the effective date of the transaction, the buyer's spouse or civil partner owns a major interest in the same dwelling; and
- (b) that dwelling will be the buyer's only or main residence immediately before and after the effective date of the transaction.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd Asesiad Effaith Rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd CF10 3NQ.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a Regulatory Impact Assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff CF10 3NQ.

**2018 Rhif 125 (Cy. 30)**

**TRETH TRAFODIADAU TIR,  
CYMRU**

Rheoliadau Deddf Treth  
Trafodiadau Tir a Gwrthweithio  
Osgoi Trethi Datganoledig (Cymru)  
2017 (Diwygio Atodlen 5) 2018

*Gwnaed* 31 Ionawr 2018

*Yn dod i rym* 1 Ebrill 2018

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 24(11) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1).

Yn unol ag adran 79(2) o'r Ddeddf honno, gosodwyd drafft o'r Rheoliadau hyn gerbron Cynulliad Cenedlaethol Cymru ac fe'i cymeradwywyd ganddo drwy benderfyniad.

**Enwi a chychwyn**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Diwygio Atodlen 5) 2018.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2018.

**Diwygio Atodlen 5 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017**

2. Mae Atodlen 5 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 wedi ei diwygio fel a ganlyn—

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(1) 2017 dccc 1.

**2018 No. 125 (W. 30)**

**LAND TRANSACTION TAX,  
WALES**

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendment to Schedule 5) Regulations 2018

*Made* 31 January 2018

*Coming into force* 1 April 2018

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 24(11) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1).

In accordance with section 79(2) of that Act, a draft of these Regulations was laid before and approved by a resolution of the National Assembly for Wales.

**Title and commencement**

1.—(1) The title of these Regulations is the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendment to Schedule 5) Regulations 2018.

(2) These Regulations come into force on 1 April 2018.

**Amendment to Schedule 5 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017**

2. Schedule 5 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 is amended as follows—

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(1) 2017 anaw 1.

- (a) ym mharagraff 7(a), ar ôl “y prynwr” mewnosoder “neu briod neu bartner sifil y prynwr”;
- (b) ym mharagraff 16(a), ar ôl “y prynwr” mewnosoder “neu briod neu bartner sifil y prynwr”.

- (a) in paragraph 7(a), after “the buyer” insert “or the buyer’s spouse or civil partner”;
- (b) in paragraph 16(a), after “the buyer” insert “or the buyer’s spouse or civil partner”.

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion Cymru  
31 Ionawr 2018

Cabinet Secretary for Finance, one of the Welsh Ministers  
31 January 2018

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