
WELSH STATUTORY INSTRUMENTS

2018 No. 125

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

- (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”.