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WELSH STATUTORY INSTRUMENTS

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**2018 No. 2**

**The Land Transaction Tax  
(Administration) (Wales) Regulations 2018**

**PART 3**

**Alternative Finance Investment Bonds – Prescribed Evidence**

**Prescribed evidence for the purpose of paragraph 18(5) of the Schedule**

**10.** The prescribed evidence for the purpose of paragraph 18(5) of the Schedule (replacement land not in Wales) is—

- (a) the UTRN for the return on which relief from tax was claimed in relation to the transaction where land was transferred from the original owner to the bond-issuer;
- (b) the UTRN for the return on which relief from tax was claimed in relation to the transaction where land was transferred from the bond-issuer to the original owner;
- (c) any document that proves that the replacement land is not in Wales and that conditions 1 to 3 in Part 3 of the Schedule have been met in relation to that land; and
- (d) any document as provided by the Chief Land Registrar confirming that the original land has been registered in the name of the original owner.