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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(4)(a) of the Schedule**

**9.** The prescribed evidence for the purpose of paragraph 18(4)(a) of the Schedule (replacement land 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; and
- (c) any document as provided by the Chief Land Registrar confirming that the original land has been registered in the name of the original owner.