

## EXPLANATORY NOTE

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

This Order is the second commencement order made by the Welsh Ministers under the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“the Act”).

Article 2 of this Order brings section 76 of the Act into force on 25 January 2018 to a limited extent, together with certain provisions in Schedule 23 to the Act. These provisions amend various provisions in Parts 4 to 8 and 10 of the Tax Collection and Management (Wales) Act 2016, which will also come into force on the same date by a separate commencement order.

Article 3 of this Order commences the provisions of the Act that have not been fully commenced before 1 April 2018 on that date.