



Government of Wales Act 2006

2006 CHAPTER 32

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 3

TAX ON TRANSACTIONS INVOLVING INTERESTS IN LAND

[^{F1}116L Tax on transactions involving interests in land

- (1) A tax which is charged on a Welsh land transaction and complies with the requirements of this section is a devolved tax.
- (2) In this Chapter a “ Welsh land transaction ” means an acquisition of—
 - (a) an estate, interest, right or power in or over land in Wales;
 - (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power.
- (3) The tax may be chargeable—
 - (a) whether or not there is any instrument effecting the transaction,
 - (b) if there is such an instrument, regardless of where it is executed, and
 - (c) regardless of where any party to the transaction is or is resident.
- (4) The tax may not be imposed on so much of a Welsh land transaction as relates to land below mean low water mark.
- (5) The following persons are not to be liable to pay the tax—

Government

 - A Minister of the Crown
 - The Welsh Ministers, the First Minister and the Counsel General
 - The Scottish Ministers
 - A Northern Ireland department

Changes to legislation: Government of Wales Act 2006, Section 116L is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Parliament etc

The Corporate Officer of the House of Lords

The Corporate Officer of the House of Commons

The [^{F2}Senedd] Commission

The Scottish Parliamentary Corporate Body

The Northern Ireland [^{F2}Senedd] Commission.]

Textual Amendments

F1 Pt. 4A Ch. 3 inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 15(1)**, 29(2)(b)(3) (with s. 15(2))

F2 Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), s. 42(2), **Sch. 1 para. 2(19)** (with [Sch. 1 para. 2\(11\)-\(14\)](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)