
WELSH STATUTORY INSTRUMENTS

2017 No. 953

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Commencement No. 1) Order 2017

Provisions coming into force on 18 October 2017

2. The appointed day for the following provisions of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 coming into force is 18 October 2017—

- (a) section 9(6) (land partly in Wales and partly in England);
- (b) section 24 (regulations specifying tax bands and tax rates) to the extent necessary for the purpose of making regulations under subsections (1) and (11);
- (c) section 25 (procedure for regulations specifying tax bands and tax rates);
- (d) section 30(1) (reliefs) in so far as it relates to the paragraphs of Schedule 11 (relief for alternative finance investment bonds) referred to in paragraph (e);
- (e) in Schedule 11—
 - (i) paragraph 2 (interpretation);
 - (ii) paragraph 9(1) (condition 4) to the extent necessary for the purpose of making regulations;
 - (iii) paragraph 16 (discharge of charge when conditions for relief met) to the extent necessary for the purpose of making regulations;
 - (iv) paragraph 18(4)(a) and (5) (replacement of asset) to the extent necessary for the purpose of making regulations;
- (f) section 32(2) (leases) in so far as it relates to paragraphs 28 and 36(1)(b) of Schedule 6 (leases);
- (g) in Schedule 6—
 - (i) paragraph 28 (tax rates and bands: rent element of non-residential and mixed leases);
 - (ii) paragraph 36(1)(b) (relevant rent) to the extent necessary for the purpose of making regulations;
- (h) section 65(5), (6) and (7)(b) (registration of land transactions);
- (i) section 76 (amendments to TCMA) in so far as it relates to paragraph 8 of Schedule 23 (amendments to the Tax Collection and Management (Wales) Act 2016(1)); and
- (j) paragraph 8 of Schedule 23.