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## EXPLANATORY NOTE

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

This Order is the first 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 commences certain provisions of the Act on 18 October 2017. The relevant provisions enable preparatory work to be undertaken for the collection and management of devolved taxes. In particular, the relevant provisions—

- (a) contain powers for the Welsh Ministers to make subordinate legislation;
- (b) provide the Chief Land Registrar with a power to enter into arrangements with the Welsh Revenue Authority (“WRA”) for the purposes of enabling WRA to verify that the requirements of the Act have been complied with; and
- (c) impose a duty on the Welsh Ministers to publish guidance about transactions partly in Wales and partly in England.