



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2018 Rhif 34 (Cy. 10) (C. 5)

2018 No. 34 (W. 10) (C. 5)

**TRETH TRAFODIADAU TIR,
CYMRU**

**LAND TRANSACTION TAX,
WALES**

Gorchymyn Deddf Treth
Trafodiadau Tir a Gwrthweithio
Osgoi Trethi Datganoledig (Cymru)
2017 (Cychwyn Rhif 2) 2018

The Land Transaction Tax and Anti-
avoidance of Devolved Taxes
(Wales) Act 2017 (Commencement
No. 2) Order 2018

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)

Y Gorchymyn hwn yw'r ail orchymyn cychwyn a wneir gan Weinidogion Cymru o dan Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("y Ddeddf").

Mae erthygl 2 o'r Gorchymyn hwn yn dwyn adran 76 o'r Ddeddf i rym ar 25 Ionawr 2018 i raddau cyfyngedig, ynghyd â darpariaethau penodol yn Atodlen 23 i'r Ddeddf. Mae'r darpariaethau hyn yn diwygio amryw o ddarpariaethau yn Rhannau 4 i 8 a 10 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016, a fydd hefyd yn dod i rym ar yr un dyddiad drwy orchymyn cychwyn ar wahân.

Mae erthygl 3 o'r Gorchymyn hwn yn cychwyn darpariaethau'r Ddeddf nad ydynt wedi eu cychwyn yn llawn cyn 1 Ebrill 2018 ar y dyddiad hwnnw.

**NODYN AM Y GORCHMYNION CYCHWYN
CYNHARACH**

(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)

Mae'r darpariaethau a ganlyn o'r Ddeddf wedi eu dwyn i rym drwy orchymyn cychwyn a wnaed cyn dyddiad y Gorchymyn hwn:

<i>Y Ddarpariaeth</i>	<i>Y Dyddiad Cychwyn</i>	<i>Rhif O.S.</i>
Adran 9(6)	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)

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.

**NOTE AS TO EARLIER COMMENCEMENT
ORDERS**

(This note is not part of the Order)

The following provisions of the Act have been brought into force by commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 9(6)	18 October 2017	2017/953 (W. 240) (C. 87)

Adran 24 (yn rhannol)	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)	Section 24 (partially)	18 October 2017	2017/953 (W. 240) (C. 87)
Adran 25	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)	Section 25	18 October 2017	2017/953 (W. 240) (C. 87)
Adran 30(1) ac Atodlen 11 (yn rhannol)	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)	Section 30(1) and Schedule 11 (partially)	18 October 2017	2017/953 (W. 240) (C. 87)
Adran 32(2) ac Atodlen 6 (yn rhannol)	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)	Section 32(2) and Schedule 6 (partially)	18 October 2017	2017/953 (W. 240) (C. 87)
Adran 65(5), (6) a (7)(b)	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)	Section 65(5), (6) and (7)(b)	18 October 2017	2017/953 (W. 240) (C. 87)
Adran 76 ac Atodlen 23 (yn rhannol)	18 Hydref 2017	2017/953 (Cy. 240) (C. 87)	Section 76 and Schedule 23 (partially)	18 October 2017	2017/953 (W. 240) (C. 87)

Gweler hefyd adran 81(1) o'r Ddeddf ar gyfer y darpariaethau a ddaeth i rym ar 25 Mai 2017 (y diwrnod drannoeth y diwrnod y cafodd y Ddeddf y Cydsyniad Brenhinol).

See also section 81(1) of the Act for the provisions that came into force on 25 May 2017 (the day after the day on which the Act received Royal Assent).

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Gwnaed

11 Ionawr 2018

Made

11 January 2018

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 81(2) a (3) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1).

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 81(2) and (3) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1).

Enwi a dehongli

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Cychwyn Rhif 2) 2018.

(2) Yn y Gorchymyn hwn, ystyr “y Ddeddf” (“*the Act*”) yw Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

Title and interpretation

1.—(1) The title of this Order is the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Commencement No. 2) Order 2018.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

Y darpariaethau sy'n dod i rym ar 25 Ionawr 2018

2. Y dyddiad penodedig i'r darpariaethau a ganlyn o'r Ddeddf ddod i rym yw 25 Ionawr 2018—

- (a) adran 76 (diwygiadau i DCRhT) i'r graddau y mae'n ymwneud â'r paragraffau yn Atodlen 23 y cyfeirir atynt ym mharagraff (b);
- (b) yn Atodlen 23—
 - (i) paragraffau 35 i 38;
 - (ii) paragraffau 56 i 59;
 - (iii) paragraff 61;
 - (iv) paragraff 64; a
 - (v) paragraffau 68 i 70.

Provisions coming into force on 25 January 2018

2. The appointed day for the following provisions of the Act coming into force is 25 January 2018—

- (a) section 76 (amendments to TCMA) in so far as it relates to the paragraphs of Schedule 23 referred to in paragraph (b);
- (b) in Schedule 23—
 - (i) paragraphs 35 to 38;
 - (ii) paragraphs 56 to 59;
 - (iii) paragraph 61;
 - (iv) paragraph 64; and
 - (v) paragraphs 68 to 70.

Y darpariaethau sy'n dod i rym ar 1 Ebrill 2018

3. Daw unrhyw ddarpariaeth o'r Ddeddf, i'r graddau nad yw wedi ei chychwyn cyn 1 Ebrill 2018, i rym ar y dyddiad hwnnw.

Provisions coming into force on 1 April 2018

3. Any provision of the Act to the extent that it has not been commenced before 1 April 2018, comes into force on that date.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion
Cymru
11 Ionawr 2018

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Cabinet Secretary for Finance, one of the Welsh
Ministers
11 January 2018

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