
WELSH STATUTORY INSTRUMENTS

2020 No. 1618

The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) (Amendment) Regulations 2020

Interpretation

2. In these Regulations,—

- (a) “the 2018 Regulations” means the Land Transaction Tax (Tax Bands and Tax Rates) (Wales) Regulations 2018⁽¹⁾.
- (b) Words and expressions used in these Regulations have the same meaning as they have in the Land Transaction Tax and Anti-Avoidance of Devolved Taxes (Wales) Act 2017.

⁽¹⁾ S.I. 2018/128 (W. 32), as amended by S.I. 2020/794 (W. 174).