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WELSH STATUTORY INSTRUMENTS

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**2020 No. 794**

**The Land Transaction Tax (Temporary Variation  
of Rates and Bands for Residential Property  
Transactions) (Wales) Regulations 2020**

**Title, commencement and interpretation**

1.—(1) The title of these Regulations is the Land Transaction Tax (Temporary Variation of Rates and Bands for Residential Property Transactions) (Wales) Regulations 2020.

(2) These Regulations come into force on 27 July 2020.

(3) In these Regulations, “the LTT Act” means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

(4) Words and expressions used in these Regulations have the same meaning as they have in the LTT Act.

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**Commencement Information**

**II** Reg. 1 in force at 27.7.2020, see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Land Transaction Tax (Temporary Variation of Rates and Bands for Residential Property Transactions) (Wales) Regulations 2020, Section 1.