



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2024 Rhif 1193 (Cy. 195)

2024 No. 1193 (W. 195)

**TRETH TRAFODIADAU TIR,
CYMRU**

**LAND TRANSACTION TAX,
WALES**

Rheoliadau Treth Trafodiadau Tir
(Rhyddhad ar gyfer Safleoedd Treth
Arbennig) (Cymru) 2024

The Land Transaction Tax (Relief
for Special Tax Sites) (Wales)
Regulations 2024

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("DTTT 2017") i fewnosod Atodlen 21A newydd (rhyddhad ar gyfer safleoedd treth arbennig) sy'n darparu ar gyfer rhyddhad newydd rhag treth trafodiadau tir ar gyfer trafodiadau cymhwysol o dir mewn safle treth arbennig.

Mae rheoliad 2 yn mewnosod Atodlen 21A newydd (rhyddhad ar gyfer safleoedd treth arbennig) yn DTTT 2017 ac yn gwneud diwygiadau canlyniadol i adran 30 (rhyddhadau) ac adran 49 (dychwelyd ffurflen dreth bellach pan dynnir rhyddhad yn ôl) o DTTT 2017 ac Atodlen 6 (lesoedd) iddi i gynnwys cyfeiriad at yr Atodlen newydd.

Mae Rhan 1 o'r Atodlen 21A newydd yn diffinio "tir y trafodiad" (paragraff 1), "safle treth arbennig" (paragraff 2), "tir cymhwysol" (paragraff 3) a "modd cymhwysol" (paragraff 4) at ddiben hawliad am ryddhad rhag treth trafodiadau tir ar gyfer trafodiadau cymhwysol o dir mewn safle treth arbennig.

Mae Rhan 2 o'r Atodlen 21A newydd yn gwneud darpariaeth ar gyfer—

- y cyfnodau perthnasol y gellir hawlio rhyddhad ar eu cyfer ym mhob safle treth arbennig (paragraff 5),
- yr amgylchiadau y gallai trafodiad tir ddenu rhyddhad llawn rhag treth trafodiadau tir odanynt (paragraff 6),

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ("the LTTA 2017") to insert a new Schedule 21A (relief for special tax sites) which provides for a new relief from land transaction tax for qualifying transactions of land within a special tax site.

Regulation 2 inserts a new Schedule 21A (relief for special tax sites) into the LTTA 2017 and makes consequential amendments to section 30 (reliefs), section 49 (further return where relief is withdrawn) and Schedule 6 (leases) of the LTTA 2017 to include reference to the new Schedule.

Part 1 of the new Schedule 21A defines "transaction land" (paragraph 1), "special tax site" (paragraph 2), "qualifying land" (paragraph 3) and "qualifying manner" (paragraph 4) for the purpose of a claim for relief from land transaction tax for qualifying transactions of land within a special tax site.

Part 2 of the new Schedule 21A makes provision for—

- the relevant periods for which relief can be claimed in each special tax site (paragraph 5),
- the circumstances under which a land transaction could attract full relief from land transaction tax (paragraph 6),

- (c) yr amgylchiadau y byddai trafodiad tir yn denu rhyddhad rhannol yn unig rhag treth trafodiadau tir odanynt (paragraff 7),
- (d) sut y dylid priodoli cydnabyddiaeth drethadwy i dir at ddiben hawliad am ryddhad rhag treth trafodiadau tir ar gyfer trafodiadau cymhwysol o dir mewn safle treth arbennig (paragraff 8), ac
- (e) y rheolau cymwys ar gyfer pan fydd contract wedi ei gwblhau drwy drosglwyddiad ar ôl diwedd y cyfnod rhyddhad perthnasol (paragraff 9).

Mae Rhan 3 o'r Atodlen 21A newydd yn gwneud darpariaeth ar gyfer—

- (a) yr amgylchiadau y tynnir y rhyddhad yn ôl odanynt (paragraff 10),
- (b) y cyfnod rheoli y gellir tynnu'r rhyddhad yn ôl ynddo (paragraff 11), ac
- (c) effaith gwaredu buddiant mewn rhan o dir cymhwysol yn ystod y cyfnod rheoli ar hawlio'r rhyddhad (paragraff 12).

Mae Rhan 4 o'r Atodlen 21A newydd yn gwneud darpariaeth ar gyfer effaith cyllid eiddo arall ar hawlio'r rhyddhad (paragraff 13).

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd Asesiad Effaith Rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

- (c) the circumstances under which a land transaction would only attract partial relief from land transaction tax (paragraph 7),
- (d) how chargeable consideration should be attributed to land for the purpose of a claim for relief from land transaction tax for qualifying transactions of land within a special tax site (paragraph 8), and
- (e) the applicable rules for when a contract is completed by transfer after the end of the relevant relief period (paragraph 9).

Part 3 of the new Schedule 21A makes provision for—

- (a) the circumstances under which the relief is withdrawn (paragraph 10),
- (b) the control period within which the relief can be withdrawn (paragraph 11), and
- (c) the effect of a disposal of interest in part of qualifying land during the control period on the claiming of the relief (paragraph 12).

Part 4 of the new Schedule 21A makes provision for the effect of alternative property finance on the claiming of the relief (paragraph 13).

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a Regulatory Impact Assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2024 Rhif 1193 (Cy. 195)

**TRETH TRAFODIADAU TIR,
CYMRU**

**Rheoliadau Treth Trafodiadau Tir
(Rhyddhad ar gyfer Safleoedd Treth
Arbennig) (Cymru) 2024**

Gwnaed 20 Tachwedd 2024
Yn dod i rym 26 Tachwedd 2024

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir gan adrannau 30(6) a 78(1) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1), yn gwneud y Rheoliadau a ganlyn.

Yn unol ag adran 79(2)(d) o'r Ddeddf honno, gosodwyd drafft o'r Rheoliadau hyn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(2).

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Treth Trafodiadau Tir (Rhyddhad ar gyfer Safleoedd Treth Arbennig) (Cymru) 2024.

(2) Daw'r Rheoliadau hyn i rym ar 26 Tachwedd 2024.

Rhyddhad ar gyfer safleoedd treth arbennig

2.—(1) Mae Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 wedi ei diwygio fel a ganlyn.

2024 No. 1193 (W. 195)

**LAND TRANSACTION TAX,
WALES**

**The Land Transaction Tax (Relief
for Special Tax Sites) (Wales)
Regulations 2024**

Made 20 November 2024
Coming into force 26 November 2024

The Welsh Ministers, in exercise of the powers conferred by sections 30(6) and 78(1) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1), make the following Regulations.

In accordance with section 79(2)(d) of that Act, a draft of these Regulations was laid before and approved by a resolution of Senedd Cymru(2).

Title and coming into force

1.—(1) The title of these Regulations is the Land Transaction Tax (Relief for Special Tax Sites) (Wales) Regulations 2024.

(2) These Regulations come into force on 26 November 2024.

Relief for special tax sites

2.—(1) The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 is amended as follows.

(1) 2017 decc 1.
(2) Gweler hefyd adran 40 o Ddeddf Deddfwriaeth (Cymru) 2019 (decc 4) am ddarpariaeth ynghylch y weithdrefn sy'n gymwys i'r Offeryn hwn.

(1) 2017 anaw 1.
(2) See also section 40 of the Legislation (Wales) Act 2019 (anaw 4) for provision about the procedure that applies to this Instrument.

(2) Yn adran 30 (rhyddhadau)—

- (a) yn is-adran (1), ar ôl “Atodlen 21 (rhyddhad prynu gorfodol a rhyddhad rhwymedigaethau cynllunio);” mewnosoder—

“Atodlen 21A (rhyddhad ar gyfer safleoedd treth arbennig);”;

- (b) yn is-adran (2), ar ôl “paragraffau 1(1) a 2(1) o Atodlen 21 (rhyddhad prynu gorfodol a rhyddhad rhwymedigaethau cynllunio);” mewnosoder—

“paragraff 6 o Atodlen 21A (rhyddhad ar gyfer safleoedd treth arbennig);”;

- (c) yn is-adran (3), ar ôl “paragraffau 6 ac 8 o Atodlen 18 (rhyddhad elusennau rhannol mewn amgylchiadau penodol).” mewnosoder—

“paragraff 7 o Atodlen 21A (rhyddhad rhannol ar gyfer safleoedd treth arbennig).”

(3) Yn adran 49 (dychwelyd ffurflen dreth bellach pan dynnir rhyddhad yn ôl)—

- (a) ar ôl is-adran (1)(e), mewnosoder—

“(f) Atodlen 21A (rhyddhad ar gyfer safleoedd treth arbennig).”;

- (b) ar ôl is-adran (3)(e), mewnosoder—

“(f) mewn perthynas â thynnu rhyddhad yn ôl ar gyfer safleoedd treth arbennig o dan Atodlen 21A, y diwrnod olaf yn y cyfnod rheoli y mae'r tir cymhwysol yn peidio â chael ei ddefnyddio mewn modd cymhwysol yn unig mewn amgylchiadau pan na fo'r eithriadau yn is-baragraffau (3), (4) a (5) o baragraff 10 o'r Atodlen honno yn gymwys.”;

- (c) ar ôl is-adran (3), mewnosoder—

“(3A) Yn is-adran (3)(f), mae “cyfnod rheoli”, “modd cymhwysol” a “tir cymhwysol” i'w dehongli yn unol ag Atodlen 21A.”

(4) Yn Atodlen 6 (lesoedd)—

- (a) ym mharagraff 22(4), ar ôl paragraff (f), mewnosoder—

“(g) Atodlen 21A (rhyddhad ar gyfer safleoedd treth arbennig).”;

- (b) ym mharagraff 22(5), yn lle “neu'n rhyddhad elusennau” rhodder “, yn rhyddhad elusennau neu'n rhyddhad ar gyfer safleoedd treth arbennig”;

- (c) ym mharagraff 22(6), ar ôl paragraff (c), mewnosoder—

“(d) mewn perthynas â thynnu rhyddhad yn ôl ar gyfer safleoedd treth arbennig o dan Atodlen 21A, y diwrnod olaf yn y

(2) In section 30 (reliefs)—

- (a) in subsection (1), after “Schedule 21 (compulsory purchase relief and planning obligation relief);” insert—

“Schedule 21A (relief for special tax sites);”
;

- (b) in subsection (2), after “paragraphs 1(1) and 2(1) of Schedule 21 (compulsory purchase relief and planning obligation relief);” insert—

“paragraph 6 of Schedule 21A (relief for special tax sites);”;

- (c) in subsection (3), after “paragraphs 6 and 8 of Schedule 18 (partial charities relief in certain circumstances).” insert—

“paragraph 7 of Schedule 21A (partial relief for special tax sites).”

(3) In section 49 (further return where relief is withdrawn)—

- (a) after subsection (1)(e), insert—

“(f) Schedule 21A (relief for special tax sites).”;

- (b) after subsection (3)(e), insert—

“(f) in relation to the withdrawal of relief for special tax sites under Schedule 21A, the last day in the control period on which the qualifying land ceases to be used exclusively in a qualifying manner in circumstances where the exceptions in sub-paragraphs (3), (4) and (5) of paragraph 10 of that Schedule do not apply.”;

- (c) after subsection (3), insert—

“(3A) In subsection (3)(f), “control period”, “qualifying land” and “qualifying manner” are to be interpreted in accordance with Schedule 21A.”

(4) In Schedule 6 (leases)—

- (a) in paragraph 22(4), after paragraph (f), insert—

“(g) Schedule 21A (relief for special tax sites).”;

- (b) in paragraph 22(5), for “or charities relief” substitute “, charities relief or relief for special tax sites”;

- (c) in paragraph 22(6), after paragraph (c), insert—

“(d) in relation to the withdrawal of relief for special tax sites under Schedule 21A, the last day in the control period

cyfnod rheoli y mae'r tir cymhwysol yn peidio â chael ei ddefnyddio mewn modd cymhwysol yn unig mewn amgylchiadau pan na fo'r eithriadau yn is-baragraffau (3), (4) a (5) o baragraff 10 o'r Atodlen honno yn gymwys.”;

(d) ar ôl paragraff 22(6), mewnosoder—

“(7) Yn is-baragraff (6)(d), mae “cyfnod rheoli”, “modd cymhwysol” a “tir cymhwysol” i'w dehongli yn unol ag Atodlen 21A.”

(5) Ar ôl Atodlen 21 (rhyddhad prynu gorfodol a rhyddhad rhwymedigaethau cynllunio), mewnosoder—

on which the qualifying land ceases to be used exclusively in a qualifying manner in circumstances where the exceptions in sub-paragraphs (3), (4) and (5) of paragraph 10 of that Schedule do not apply.”;

(d) after paragraph 22(6), insert—

“(7) In sub-paragraph (6)(d), “control period”, “qualifying land” and “qualifying manner” are to be interpreted in accordance with Schedule 21A.”

(5) After Schedule 21 (compulsory purchase relief and planning obligations relief), insert—

“ATODLEN 21A

RHYDDHAD AR GYFER SAFLEOEDD TRETH ARBENNIG

RHAN 1

Termau allweddol

Ystyr tir y trafodiad

1. Yn yr Atodlen hon, ystyr “tir y trafodiad”, mewn perthynas â thrafodiad tir, yw tir y mae buddiant trethadwy ynddo yn destun y trafodiad.

Ystyr safle treth arbennig

2. Yn yr Atodlen hon, ystyr “safle treth arbennig” yw'r ardal a ddynodir yn ardal arbennig gan Reoliadau Dynodi Safleoedd Treth Arbennig (Porthladd Rhydd Celtaidd) 2024(1) fel y'u gwnaed ar 16 Hydref 2024.

Ystyr tir cymhwysol

3. At ddibenion yr Atodlen hon, mae tir y trafodiad yn “tir cymhwysol” os, ar y dyddiad y mae'r trafodiad tir yn cael effaith—

- (a) y'i lleolir mewn safle treth arbennig, a
- (b) yw'r prynwr yn bwriadu iddo gael ei ddefnyddio mewn modd cymhwysol yn unig.

“SCHEDULE 21A

RELIEF FOR SPECIAL TAX SITES

PART 1

Key terms

Meaning of transaction land

1. In this Schedule, “transaction land”, in relation to a land transaction, means land a chargeable interest in which is the subject matter of the transaction.

Meaning of special tax site

2. In this Schedule, “special tax site” means the area designated as a special area by the Designation of Special Tax Sites (Celtic Freeport) Regulations 2024(1) as made on 16 October 2024.

Meaning of qualifying land

3. For the purposes of this Schedule, transaction land is “qualifying land” if, on the effective date of the land transaction—

- (a) it is situated in a special tax site, and
- (b) the buyer intends it to be used exclusively in a qualifying manner.

Ystyr modd cymhwysol

4.—(1) At ddibenion yr Atodlen hon, defnyddir tir y trafodiad mewn modd cymhwysol os y'i defnyddir mewn un neu ragor o'r ffyrdd a ganlyn—

- (a) fe'i defnyddir gan y prynwr neu berson cysylltiedig yng nghwrs masnach fasnachol neu broffesiwn masnachol;
- (b) fe'i datblygir neu fe'i hailddatblygir gan y prynwr neu berson cysylltiedig i'w ddefnyddio (gan unrhyw berson) yng nghwrs masnach fasnachol neu broffesiwn masnachol;
- (c) ymelwir arno gan y prynwr neu berson cysylltiedig, yng nghwrs masnach fasnachol neu broffesiwn masnachol, fel ffynhonnell rhenti neu dderbyniadau eraill (ac eithrio rhenti wedi eu heithrio).

(2) Ond ni ddefnyddir tir y trafodiad mewn modd cymhwysol i'r graddau—

- (a) y'i defnyddir fel annedd neu fel gardd neu diroedd annedd (gan gynnwys unrhyw adeilad neu strwythur arall ar dir o'r fath),
- (b) y'i datblygir neu y'i hailddatblygir yn eiddo preswyl,
- (c) yr ymelwir arno fel ffynhonnell rhenti neu dderbyniadau eraill sy'n daladwy gan berson sy'n defnyddio'r tir ac eithrio mewn modd cymhwysol, neu
- (d) y'i delir (fel stoc y busnes) i'w ailwerthu heb ei ddatblygu na'i ailddatblygu.

(3) Er gwaethaf is-baragraff (2), defnyddir tir y trafodiad mewn modd cymhwysol i'r graddau y'i defnyddir fel annedd neu fel gardd neu diroedd annedd a ddarperir i unigolyn a theulu'r unigolyn er mwyn cyflawni dyletswyddau cyflogaeth yr unigolyn yn well fel gofalwr tir y trafodiad neu unrhyw ran ohono neu fel aelod o'r staff diogelwch ar gyfer tir y trafodiad neu unrhyw ran ohono.

(4) At ddibenion y paragraff hwn, mae defnydd o dir yng nghwrs masnach fasnachol neu broffesiwn masnachol yn cynnwys defnydd o dir at ddiben sy'n ategol i'r defnydd o dir arall sydd—

- (a) wedi ei leoli mewn safle treth arbennig,
a
- (b) yn cael ei ddefnyddio, neu'n cael ei ddatblygu neu ei ailddatblygu, yng nghwrs masnach fasnachol neu broffesiwn masnachol.

Meaning of qualifying manner

4.—(1) For the purposes of this Schedule, transaction land is used in a qualifying manner if it is used in one or more of the following ways—

- (a) it is used by the buyer or a connected person in the course of a commercial trade or profession;
- (b) it is developed or redeveloped by the buyer or a connected person for use (by any person) in the course of a commercial trade or profession;
- (c) it is exploited by the buyer or a connected person, in the course of a commercial trade or profession, as a source of rents or other receipts (other than excluded rents).

(2) But transaction land is not used in a qualifying manner to the extent that it is—

- (a) used as a dwelling or as the garden or grounds of a dwelling (including any building or other structure on such land),
- (b) developed or redeveloped to become residential property,
- (c) exploited as a source of rents or other receipts payable by a person using the land otherwise than in a qualifying manner, or
- (d) held (as stock of the business) for resale without development or redevelopment.

(3) Despite sub-paragraph (2), transaction land is used in a qualifying manner to the extent it is used as a dwelling or as the garden or grounds of a dwelling that is provided to an individual and the individual's family for the better performance of the individual's employment duties as caretaker of, or as a member of the security staff for, the transaction land or any part of it.

(4) For the purposes of this paragraph, use of land in the course of a commercial trade or profession includes use of land for a purpose that is ancillary to the use of other land which—

- (a) is situated in a special tax site, and
- (b) is being used, or developed or redeveloped, in the course of a commercial trade or profession.

(5) Mae'r cyfeiriadau yn y paragraff hwn at wneud rhywbeth yng nghwrs masnach fasnachol neu broffesiwn masnachol yn cynnwys gwneud rhywbeth yng nghwrs busnes rhentu eiddo.

(6) Yn y paragraff hwn—

mae i “busnes rhentu eiddo” (“*property rental business*”) yr un ystyr â “property business” yn Neddf Treth Incwm (Incwm Masnachu ac Incwm Arall) 2005 (p. 5) (gweler adran 263(6) o'r Ddeddf honno);

ystyr “masnachol” (“*commercial*”) mewn perthynas â masnach neu broffesiwn, yw ymgymryd â hi neu ag ef—

(a) ar sail fasnachol, a

(b) gyda'r bwriad o wneud elw;

ystyr “rhenti wedi eu heithrio” (“*excluded rents*”) yw incwm o fewn unrhyw un neu ragor o ddsbarthau 1 i 6 yn y tabl yn adran 605(2) o Ddeddf Treth Gorfforaeth 2010 (p. 4).

(5) The references in this paragraph to doing something in the course of a commercial trade or profession include doing something in the course of a property rental business.

(6) In this paragraph—

“commercial” (“*masnachol*”) in relation to a trade or profession, means carried on—

(a) on a commercial basis, and

(b) with a view to profit;

“excluded rents” (“*rhenti wedi eu heithrio*”) means income within any of classes 1 to 6 in the table in section 605(2) of the Corporation Tax Act 2010 (c. 4);

“property rental business” (“*busnes rhentu eiddo*”) has the same meaning as a “property business” in the Income Tax (Trading and Other Income) Act 2005 (c. 5) (see section 263(6) of that Act).”

RHAN 2

Y Rhyddhad

Ystyr cyfnod rhyddhad

5. Yn y Rhan hon, ystyr y “cyfnod rhyddhad” yw'r cyfnod sy'n dechrau â 26 Tachwedd 2024 ac sy'n dod i ben â 30 Medi 2029.

Rhyddhad llawn

6.—(1) Mae'r paragraff hwn yn gymwys os—

(a) yw 100% o'r gydnabyddiaeth drethadwy ar gyfer trafodiad tir i'w phriodoli i dir cymhwysol, a

(b) yw'r dyddiad y mae'r trafodiad yn cael effaith o fewn y cyfnod rhyddhad.

(2) Mae'r trafodiad tir wedi ei ryddhau rhag treth.

Rhyddhad rhannol

7.—(1) Mae'r paragraff hwn yn gymwys os—

(a) yw cyfran y gydnabyddiaeth drethadwy ar gyfer trafodiad tir sydd i'w phriodoli i dir cymhwysol (“y gyfran berthnasol”) yn llai na 100%, a

(b) yw'r dyddiad y mae'r trafodiad yn cael effaith o fewn y cyfnod rhyddhad.

PART 2

The Relief

Meaning of relief period

5. In this Part, the “relief period” means the period beginning with 26 November 2024 and ending with 30 September 2029.

Full relief

6.—(1) This paragraph applies if—

(a) 100% of the chargeable consideration for a land transaction is attributable to qualifying land, and

(b) the effective date of the transaction is within the relief period.

(2) The land transaction is relieved from tax.

Partial relief

7.—(1) This paragraph applies if—

(a) the proportion of the chargeable consideration for a land transaction attributable to qualifying land (“the relevant proportion”) is less than 100%, and

(b) the effective date of the transaction is within the relief period.

(2) Mae'r dreth sydd i'w chodi mewn cysylltiad â'r trafodiad tir wedi ei gostwng gan gyfran sy'n cyfateb i'r gyfran berthnasol.

Priodoli cydnabyddiaeth drethadwy i dir

8.—(1) At ddibenion yr Atodlen hon, rhaid pennu'r gydnabyddiaeth sydd i'w phriodoli i dir cymhwysol ar sail gyfiawn a rhesymol.

(2) Mae is-baragraffau (3) a (4) yn gymwys os yw llai na 100% o'r gydnabyddiaeth drethadwy sydd i'w phriodoli i dir y trafodiad sydd wedi ei leoli mewn safle treth arbennig (“y gydnabyddiaeth safle treth”) i'w phriodoli i dir sy'n bodloni'r amod ym mharagraff 3(b).

(3) Os yw o leiaf 90% o'r gydnabyddiaeth safle treth i'w phriodoli i dir sy'n bodloni'r amod ym mharagraff 3(b), yna, at ddibenion yr Atodlen hon, mae'r holl gydnabyddiaeth safle treth i'w thrin fel pe bai i'w phriodoli i dir cymhwysol.

(4) Os yw llai na 10% o'r gydnabyddiaeth safle treth i'w phriodoli i dir sy'n bodloni'r amod ym mharagraff 3(b), yna, at ddibenion yr Atodlen hon, mae'r holl gydnabyddiaeth safle treth i'w thrin fel pe na bai i'w phriodoli i dir cymhwysol.

Contract a gwblheir drwy drosglwyddiad ar ôl diwedd y cyfnod rhyddhad

9.—(1) Mae'r paragraff hwn yn gymwys os—

- (a) trinnir trafodiad tir fel pe bai'n cael effaith o dan adran 10(4) o ganlyniad i gontract yn cael ei gyflawni yn sylweddol heb ei gwblhau,
- (b) yw'r trafodiad hwnnw wedi ei ryddhau rhag treth o dan baragraff 6 neu 7, ac
- (c) cwblheir y contract a grybwyllir ym mharagraff (a) wedi hynny drwy drosglwyddiad ar ôl diwedd y cyfnod rhyddhad.

(2) Nid yw adran 10(5)(b) yn gymwys mewn perthynas â'r trafodiad a grybwyllir yn is-baragraff (1)(c) os mai'r unig reswm y byddai wedi bod yn gymwys (heblaw am y paragraff hwn) yw bod y trafodiad wedi digwydd ar ôl diwedd y cyfnod rhyddhad.

(3) Yn y paragraff hwn, mae “contract”, “cwblheir” a “trosglwyddiad” i'w dehongli yn unol ag adran 10(10).

(2) The tax chargeable in respect of the land transaction is reduced by a proportion equivalent to the relevant proportion.

Attributing chargeable consideration to land

8.—(1) For the purposes of this Schedule, the consideration attributable to qualifying land must be determined on a just and reasonable basis.

(2) Sub-paragraphs (3) and (4) apply if less than 100% of the chargeable consideration attributable to transaction land situated in a special tax site (“the tax site consideration”) is attributable to land that satisfies the condition in paragraph 3(b).

(3) If at least 90% of the tax site consideration is attributable to land that satisfies the condition in paragraph 3(b), then, for the purposes of this Schedule, all of the tax site consideration is to be treated as being attributable to qualifying land.

(4) If less than 10% of the tax site consideration is attributable to land that satisfies the condition in paragraph 3(b), then, for the purposes of this Schedule, all of the tax site consideration is to be treated as not being attributable to qualifying land.

Contract completed by transfer after the end of the relief period

9.—(1) This paragraph applies if—

- (a) a land transaction is treated as effected under section 10(4) as a result of a contract being substantially performed without having been completed,
- (b) that transaction is relieved from tax under paragraph 6 or 7, and
- (c) the contract mentioned in paragraph (a) is subsequently completed by a transfer after the end of the relief period.

(2) Section 10(5)(b) does not apply in relation to the transaction mentioned in sub-paragraph (1)(c) if the sole reason that it would have applied (but for this paragraph) is that the transaction occurred after the end of the relief period.

(3) In this paragraph, “completed”, “contract” and “transfer” are to be interpreted in accordance with section 10(10).

RHAN 3

Tynnu rhyddhad yn ôl

Tynnu rhyddhad yn ôl

10.—(1) Yn y Rhan hon, cyfeirir at drafodiad sydd wedi ei ryddhau rhag treth o dan Ran 2 fel “trafodiad sydd wedi ei ryddhau”; ac yn unol â hynny mae cyfeiriadau at “prynwr” a “tir cymhwysol” yn gyfeiriadau at y prynwr a’r tir cymhwysol yn y trafodiad sydd wedi ei ryddhau.

(2) Caiff rhyddhad ei dynnu’n ôl mewn perthynas â thrafodiad sydd wedi ei ryddhau os na ddefnyddir y tir cymhwysol mewn modd cymhwysol yn unig ar unrhyw adeg yn ystod y cyfnod rheoli.

(3) Ond nid yw’r rhyddhad yn cael ei dynnu’n ôl pan, oherwydd newid mewn amgylchiadau nas rhagwelwyd ac sydd y tu hwnt i reolaeth y prynwr, nad yw’n rhesymol disgwyl i’r tir cymhwysol gael ei ddefnyddio mewn modd cymhwysol yn unig ar yr adeg honno.

(4) Pan na ddechreuwyd defnyddio’r cyfan o’r tir cymhwysol neu ran ohono mewn modd cymhwysol, ar adeg yn ystod y cyfnod rheoli, mae’r tir hwnnw, neu’r rhan honno o’r tir hwnnw, i’w drin neu i’w thrin fel pe bai’n cael ei ddefnyddio neu ei defnyddio mewn modd cymhwysol yn unig os oes camau rhesymol yn cael eu cymryd i sicrhau y’i defnyddir yn y modd hwnnw.

(5) Pan fo’r defnydd o’r cyfan o’r tir cymhwysol neu ran ohono mewn modd cymhwysol, ar adeg yn ystod y cyfnod rheoli, wedi peidio, mae’r tir hwnnw, neu’r rhan honno o’r tir hwnnw, i’w drin neu i’w thrin fel pe bai’n cael ei ddefnyddio neu ei defnyddio mewn modd cymhwysol yn unig os oes camau rhesymol yn cael eu cymryd—

- (a) i sicrhau y’i defnyddir yn y modd hwnnw, neu
- (b) i waredu’r holl fuddiannau trethadwy yn y tir hwnnw, neu’r rhan honno o’r tir hwnnw, a ddelir gan y prynwr a phersonau cysylltiedig mewn modd amserol.

PART 3

Withdrawal of relief

Withdrawal of relief

10.—(1) In this Part, a transaction that is relieved from tax under Part 2 is referred to as a “relieved transaction”; and accordingly references to a “buyer” and “qualifying land” are references to the buyer and the qualifying land in the relieved transaction.

(2) Relief is withdrawn in relation to a relieved transaction if, at any time during the control period, the qualifying land is not used exclusively in a qualifying manner.

(3) But the relief is not withdrawn where, because of a change in circumstances that is unforeseen and beyond the buyer’s control, it is not reasonable to expect the qualifying land to be used exclusively in a qualifying manner at that time.

(4) Where, at a time during the control period, the use of all or part of the qualifying land in a qualifying manner has not yet begun, that land, or that part of the land, is to be treated as being used exclusively in a qualifying manner if reasonable steps are being taken to ensure that it is used in that manner.

(5) Where, at a time during the control period, the use of all or part of the qualifying land in a qualifying manner has ceased, that land, or that part of the land, is to be treated as being used exclusively in a qualifying manner if reasonable steps are being taken—

- (a) to ensure that it is used in that manner, or
- (b) to dispose of all chargeable interests in that land, or that part of the land, that are held by the buyer and connected persons in a timely manner.

Y cyfnod rheoli

11.—(1) Yn yr Atodlen hon, ystyr y “cyfnod rheoli”, mewn perthynas â thrafodiad sydd wedi ei ryddhau, yw’r byrffaf o—

- (a) y cyfnod o 3 blynedd sy’n dechrau â’r dyddiad y mae’r trafodiad hwnnw’n cael effaith, a
- (b) y cyfnod sy’n dechrau â’r dyddiad y mae’r trafodiad hwnnw’n cael effaith ac sy’n dod i ben â’r dyddiad y mae’r trafodiad terfynol yn cael effaith.

(2) At ddibenion y paragraff hwn, trafodiad tir yw’r trafodiad terfynol os nad yw’r prynwr na pherson cysylltiedig yn dal buddiant trethadwy yn y tir cymhwysol yn union ar ôl y dyddiad y mae’r trafodiad yn cael effaith (pa un ai o ganlyniad i’r trafodiad hwnnw yn unig neu o ganlyniad i’r trafodiad hwnnw a thrafodiadau tir eraill).

(3) At ddibenion is-baragraff (2), trinnir y prynwr neu berson cysylltiedig fel pe na bai ganddo fuddiant trethadwy yn y tir cymhwysol os yw gwerth marchnadol y buddiant trethadwy yn y tir cymhwysol y mae’r prynwr neu berson cysylltiedig yn ei ddal yn llai na £40,000, oni bai bod is-baragraff (4) yn gymwys.

(4) Mae’r is-baragraff hwn yn gymwys os—

- (a) yw’r prynwr ac unrhyw berson cysylltiedig yn dal rhyngddynt fwy nag un buddiant trethadwy yn y tir cymhwysol, a
- (b) yw cyfanswm gwerth marchnadol y buddiannau trethadwy hynny yn £40,000 neu fwy.

Gwaredu buddiant mewn rhan o dir cymhwysol yn ystod y cyfnod rheoli

12.—(1) Mae’r paragraff hwn yn gymwys pan fo’r prynwr yn peidio â dal buddiant trethadwy mewn rhan o’r tir cymhwysol yn ystod y cyfnod rheoli.

(2) Mae’r cyfeiriadau at y tir cymhwysol ym mharagraffau 10 ac 11 i’w trin fel cyfeiriadau at y rhan yn unig o’r tir cymhwysol y mae’r prynwr yn dal buddiant trethadwy mewn perthynas â hi o hyd (pa un ai’r buddiant trethadwy a gaffaelwyd yn y trafodiad tir sydd wedi ei ryddhau rhag treth o dan Ran 2 o’r Atodlen hon neu fuddiant trethadwy arall).

The control period

11.—(1) In this Schedule, the “control period”, in relation to a relieved transaction, means the shorter of—

- (a) the period of 3 years beginning with the effective date of that transaction, and
- (b) the period beginning with the effective date of that transaction and ending with the effective date of the final transaction.

(2) For the purposes of this paragraph, a land transaction is the final transaction if, immediately after the effective date of the transaction, neither the buyer nor a connected person holds a chargeable interest in the qualifying land (whether as a result of that transaction alone or as a result of that transaction and other land transactions).

(3) For the purposes of sub-paragraph (2), the buyer or a connected person is treated as not having a chargeable interest in the qualifying land if the market value of the chargeable interest in the qualifying land that the buyer or a connected person holds is less than £40,000, unless sub-paragraph (4) applies.

(4) This sub-paragraph applies if—

- (a) the buyer and any connected person hold between them more than one chargeable interest in the qualifying land, and
- (b) the total market value of those chargeable interests is £40,000 or more.

Disposal of interest in part of qualifying land during control period

12.—(1) This paragraph applies where the buyer ceases to hold a chargeable interest in part of the qualifying land during the control period.

(2) The references in paragraphs 10 and 11 to the qualifying land are to be treated as references only to the part of the qualifying land in relation to which the buyer still holds a chargeable interest (whether the chargeable interest acquired in the land transaction relieved from tax under Part 2 of this Schedule or another chargeable interest).

RHAN 4
TREFNIANT CYLLID ARALL

Cyllid Eiddo Arall

13.—(1) Mae'r paragraff hwn yn gymwys pan fo'r naill neu'r llall o'r canlynol yn gymwys—

- (a) paragraff 2(1) o Atodlen 10 (tir a werthir i sefydliad ariannol ac a lesir i berson), neu
- (b) paragraff 3(1) o Atodlen 10 (tir a werthir i sefydliad ariannol ac a ailwerthir i berson).

(2) Mae'r paragraff hwn yn gymwys at ddibenion penderfynu—

- (a) a ellir hawlio rhyddhad o dan Ran 2 o'r Atodlen hon ar gyfer y trafodiad cyntaf, a
- (b) a yw'r rhyddhad ar gyfer y trafodiad cyntaf yn cael ei dynnu'n ôl o dan Ran 3 o'r Atodlen hon.

(3) At y dibenion hynny, mae'r Atodlen hon yn cael effaith fel pe bai—

- (a) cyfeiriadau at y prynwr yn gyfeiriadau at y person perthnasol, a
- (b) y cyfeiriad ym mharagraff 4(2)(d) at dir a ddelir (fel stoc ar gyfer y busnes) i'w ailwerthu heb ei ddatblygu na'i ailddatblygu yn gyfeiriad at dir a ddelir yn y modd hwnnw gan y person perthnasol.

(4) Nid yw'r trafodiad cyntaf yn gymwys am ryddhad o dan Ran 2 o'r Atodlen hon ac eithrio pan fo'n gwneud hynny yn rhinwedd y paragraff hwn.

(5) Yn y paragraff hwn—

ystyr “y person perthnasol” (“*the relevant person*”) yw'r person, ac eithrio'r sefydliad ariannol, a ymrwymodd i'r trefniadau a grybwyllir ym mharagraff 2 neu 3 o Atodlen 10 (fel y bo'n briodol).”;

mae i “y trafodiad cyntaf” (“*the first transaction*”) yr un ystyr ag ym mharagraff 2 neu 3 o Atodlen 10 (fel y bo'n briodol).”

PART 4
ALTERNATIVE FINANCE
ARRANGEMENT

Alternative Property Finance

13.—(1) This paragraph applies where either of the following applies—

- (a) paragraph 2(1) of Schedule 10 (land sold to financial institution and leased to a person), or
- (b) paragraph 3(1) of Schedule 10 (land sold to financial institution and re-sold to a person).

(2) This paragraph applies for the purposes of determining—

- (a) whether relief can be claimed under Part 2 of this Schedule for the first transaction, and
- (b) whether relief for the first transaction is withdrawn under Part 3 of this Schedule.

(3) For those purposes, this Schedule has effect as if—

- (a) references to the buyer were references to the relevant person, and
- (b) the reference in paragraph 4(2)(d) to land held (as stock for the business) for resale without development or redevelopment were a reference to land held in that manner by the relevant person.

(4) The first transaction does not qualify for relief under Part 2 of this Schedule except where it does so by virtue of this paragraph.

(5) In this paragraph—

“the first transaction” (“*y trafodiad cyntaf*”) has the same meaning as in paragraph 2 or 3 of Schedule 10 (as appropriate);

“the relevant person” (“*y person perthnasol*”) means the person, other than the financial institution, who entered into the arrangements mentioned in paragraph 2 or 3 of Schedule 10 (as appropriate).”

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o
Weinidogion Cymru
20 Tachwedd 2024

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a
goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd
Deddfau Senedd y Brenin.

Cabinet Secretary for Finance and Welsh Language,
one of the Welsh Ministers
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