



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2024 Rhif 791 (Cy. 124)

2024 No. 791 (W. 124)

TRETH TRAFODIADAU TIR,
CYMRU

LAND TRANSACTION TAX,
WALES

Rheoliadau Deddf Treth
Trafodiadau Tir a Gwrthweithio
Osgoi Trethi Datganoledig (Cymru)
2017 (Diwygio Atodlen 5) 2024

The Land Transaction Tax and Anti-
avoidance of Devolved Taxes
(Wales) Act 2017 (Amendments to
Schedule 5) Regulations 2024

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Atodlen 5 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("y Ddeddf TTT") i estyn y cyfnod eithriad ar gyfer disodli prif breswylfa ac ad-dalu 3 blynedd ar gyfer trafodiadau eiddo preswyl cyfraddau uwch a ddarperir gan baragraffau 8 a 17 os bodlonir yr amgylchiadau perthnasol.

Mae rheoliad 3 yn addasu Rhan 2 o Atodlen 5 pan fo'r prynwr yn unigolyn ac yn ymwneud â thrafodiadau annedd unigol.

Mae rheoliad 4 yn diwygio Rhan 3 o Atodlen 5 pan fo'r prynwr yn unigolyn ac yn ymwneud â thrafodiadau anheddau lluosog.

Mae rheoliad 5 yn gwneud diwygiadau canlyniadol i baragraff 23 o Atodlen 5 mewn cysylltiad ag estyn terfynau amser yn adran 78 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 ar gyfer gwneud hawliadau.

Mae rheoliad 6 yn diwygio paragraff 35 o Atodlen 5 mewn cysylltiad ag anheddau y tu allan i Gymru.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 5 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ("the LTT Act") to extend the 3 year replacement of main residence exception and refund period for higher rates residential property transactions provided by paragraphs 8 and 17 if the relevant circumstances are met.

Regulation 3 modifies Part 2 of Schedule 5 where the buyer is an individual and involved in single dwelling transactions.

Regulation 4 amends Part 3 of Schedule 5 where the buyer is an individual and involved in multiple dwelling transactions.

Regulation 5 makes consequential amendments to paragraph 23 of Schedule 5 in respect of the extension of time limits in section 78 of the Tax Collection and Management (Wales) Act 2016 for which claims can be made.

Regulation 6 amends paragraph 35 of Schedule 5 in respect of dwellings outside Wales.

Mae rheoliad 7 yn mewnosod paragraff newydd 38 o Atodlen 5 i gyflwyno ystyr “argyfwng”, “awdurdod cyhoeddus” a “cyfyngiad perthnasol”.

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 ac ar wefan Llywodraeth Cymru ar www.llyw.cymru.

Regulation 7 inserts a new paragraph 38 of Schedule 5 to introduce the meaning of “emergency”, “public authority” and “relevant restriction”.

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 and on the Welsh Government's website at www.gov.wales.

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**TRETH TRAFODIADAU TIR,
CYMRU**

**LAND TRANSACTION TAX,
WALES**

Rheoliadau Deddf Treth
Trafodiadau Tir a Gwrthweithio
Osgoi Trethi Datganoledig (Cymru)
2017 (Diwygio Atodlen 5) 2024

The Land Transaction Tax and Anti-
avoidance of Devolved Taxes
(Wales) Act 2017 (Amendments to
Schedule 5) Regulations 2024

Gwnaed 10 Gorffennaf 2024
Yn dod i rym 12 Gorffennaf 2024

Made 10 July 2024
Coming into force 12 July 2024

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 24(11) a 78(1) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 24(11) and 78(1) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1).

Yn unol ag adran 79(2)(c) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017, gosodwyd drafft o'r Rheoliadau hyn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(2).

In accordance with section 79(2)(c) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, a draft of these Regulations was laid before and approved by a resolution of Senedd Cymru(2).

Enwi a chychwyn

Title and commencement

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Diwygio Atodlen 5) 2024.

1.—(1) The title of these Regulations is the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Amendments to Schedule 5) Regulations 2024.

(2) Daw'r Rheoliadau hyn i rym ar 12 Gorffennaf 2024.

(2) These Regulations come into force on 12 July 2024.

Dehongli

Interpretation

2. Yn y Rheoliadau hyn, ystyr "y Ddeddf TTT" ("the LTT Act") yw Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

2. In these Regulations, "the LTT Act" ("y Ddeddf TTT") means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

(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.

Diwygio Rhan 2 o Atodlen 5 (Prynwr sy'n unigolyn: trafodiadau annedd unigol) i'r Ddeddf TTT

3.—(1) Mae paragraff 8 o Atodlen 5 i'r Ddeddf TTT wedi ei ddiwygio fel a ganlyn.

(2) Yn is-baragraff (2)—

- (a) ym mharagraff (b), yn lle “y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith” rhodder “y cyfnod a ganiateir”;
- (b) ym mharagraff (d), yn lle “y cyfnod o 3 blynedd” rhodder “y cyfnod a ganiateir”.

(3) Ar ôl is-baragraff (2), mewnosoder—

“(2A) At ddibenion is-baragraffau (2)(b) a (d), ystyr “y cyfnod a ganiateir” yw—

- (a) y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith, neu
- (b) unrhyw gyfnod sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith sy'n hwy na 3 blynedd os bodlonir yr amodau yn is-baragraff (2B).

(2B) Yr amodau yw—

- (a) daeth cyfyngiad perthnasol i rym yn ystod y cyfnod o 3 blynedd sy'n dechrau â'r dyddiad yr oedd y trafodiad blaenorol yn cael effaith (“y cyfnod perthnasol”),
- (b) cafodd y cyfyngiad perthnasol effaith andwyol sylweddol ar allu'r prynwr i gaffael annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr cyn diwedd y cyfnod perthnasol, ac

(c) ymrwymir i'r trafodiad o dan sylw—

- (i) ar neu ar ôl 12 Gorffennaf 2024, a
- (ii) cyn gynted ag y bo'n rhesymol ymarferol.

(2C) Os bodlonir yr amodau yn is-baragraff (2B), rhaid i'r prynwr gynnwys datganiad yn y ffurflen dreth mewn cysylltiad â'r trafodiad o dan sylw sy'n esbonio sut y bodlonir yr amodau yn is-baragraff (2B).”

(4) Yn is-baragraff (4)—

- (a) ym mharagraff (b)—
 - (i) ar ôl “trafodiad tir arall” mewnosoder “(“y trafodiad gwaredu”);

Amendments to Part 2 of Schedule 5 (Buyer is an individual: single dwelling transactions) to the LTT Act

3.—(1) Paragraph 8 of Schedule 5 to the LTT Act is amended as follows.

(2) In sub-paragraph (2)—

- (a) in paragraph (b), for “the period of 3 years ending with the effective date of the transaction concerned” substitute “the permitted period”;
- (b) in paragraph (d), for “the period of 3 years” substitute “the permitted period”.

(3) After sub-paragraph (2), insert—

“(2A) For the purposes of sub-paragraphs (2)(b) and (d), “the permitted period” means—

- (a) the period of 3 years ending with the effective date of the transaction concerned, or
- (b) any period ending with the effective date of the transaction concerned that is longer than 3 years if the conditions in sub-paragraph (2B) are met.

(2B) The conditions are—

- (a) a relevant restriction came into force during the period of 3 years beginning with the effective date of the previous transaction (“the relevant period”),
- (b) the relevant restriction had a substantial adverse effect on the buyer's ability to acquire a dwelling as a replacement for the buyer's only or main residence before the end of the relevant period, and
- (c) the transaction concerned is entered into—
 - (i) on or after 12 July 2024, and
 - (ii) as soon as reasonably practicable.

(2C) If the conditions in sub-paragraph (2B) are met, the buyer must include a statement in the return in respect of the transaction concerned that explains how the conditions in sub-paragraph (2B) are met.”

(4) In sub-paragraph (4)—

- (a) in paragraph (b)—
 - (i) after “another land transaction” insert “(“the disposal transaction”);

- (ii) yn lle “y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith” rhodder “y cyfnod a ganiateir”;
- (b) ym mharagraff (c), yn lle “trafodiad tir arall hwnnw” rhodder “trafodiad gwaredu”.

(5) Ar ôl is-baragraff (4), mewnosoder—

“(4A) At ddibenion is-baragraff (4)(b), ystyr “y cyfnod a ganiateir” yw—

- (a) y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith, neu
- (b) unrhyw gyfnod sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith sy’n hwy na 3 blynedd os bodlonir yr amodau yn is-baragraff (4B) neu is-baragraff (4C).

(4B) Yr amodau yw—

- (a) daeth cyfyngiad perthnasol i rym yn ystod y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith (“y cyfnod perthnasol”),
- (b) cafodd y cyfyngiad perthnasol effaith andwyol sylweddol ar allu’r prynwr neu briod, cyn-briod, partner sifil neu gyn-bartner sifil y prynwr i waredu’r prif fuddiant yn yr annedd a werthir cyn diwedd y cyfnod perthnasol, ac
- (c) ymrwymir i’r trafodiad gwaredu—

- (i) ar neu ar ôl 12 Gorffennaf 2024, a
- (ii) cyn gynted ag y bo’n rhesymol ymarferol.

(4C) Yr amodau yw—

- (a) ar ddyddiad cael effaith y caffaeliad o’r prif fuddiant gan y prynwr neu briod, cyn-briod, partner sifil neu gyn-bartner sifil y prynwr yn yr annedd a werthir, roedd gan yr annedd a werthir ddiffyg diogelwch tân na allai rhywun a oedd yn prynu’r buddiant fod wedi gwybod amdano yn rhesymol,
- (b) roedd gan berson perthnasol ddyletswydd (i unrhyw raddau) i unioni’r diffyg diogelwch tân, ac

- (ii) for “the period of 3 years beginning with the day after the effective date of the transaction concerned” substitute “the permitted period”;

- (b) in paragraph (c), for “that other land transaction” substitute “the disposal transaction”.

(5) After sub-paragraph (4), insert—

“(4A) For the purposes of sub-paragraph (4)(b), “the permitted period” means—

- (a) the period of 3 years beginning with the day after the effective date of the transaction concerned, or
- (b) any period beginning with the day after the effective date of the transaction concerned that is longer than 3 years if the conditions in sub-paragraph (4B) or sub-paragraph (4C) are met.

(4B) The conditions are—

- (a) a relevant restriction came into force during the period of 3 years beginning with the day after the effective date of the transaction concerned (“the relevant period”),
- (b) the relevant restriction had a substantial adverse effect on the ability of the buyer or the buyer’s spouse, former spouse, civil partner or former civil partner to dispose of the major interest in the sold dwelling before the end of the relevant period, and
- (c) the disposal transaction is entered into—
 - (i) on or after 12 July 2024, and
 - (ii) as soon as reasonably practicable.

(4C) The conditions are—

- (a) on the effective date of the acquisition of the major interest in the sold dwelling by the buyer or the buyer’s spouse, former spouse, civil partner or former civil partner, the sold dwelling had a fire safety defect that a buyer of the interest could not reasonably have known about,
- (b) a relevant person had a duty (to any extent) to remedy the fire safety defect, and

(c) naill ai—

- (i) nad oedd y diffyg diogelwch tân wedi ei unioni ar y dyddiad y mae'r trafodiad gwaredu yn cael effaith, neu
- (ii) pan oedd y diffyg diogelwch tân wedi ei unioni ar y dyddiad y mae'r trafodiad gwaredu yn cael effaith, ymrwymwyd i'r trafodiad gwaredu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r diffyg diogelwch tân gael ei unioni.

(4D) Yn is-baragraff (4C)—

ystyr “diffyg diogelwch tân” (“*fire safety defect*”), mewn perthynas ag annedd a werthir, yw diffyg diogelwch tân sy'n debygol o—

- (a) lleihau'n sylweddol nifer y personau sydd â diddordeb mewn prynu'r annedd a werthir na phe na bai ganddo'r diffyg, neu
- (b) gostwng yn sylweddol werth marchnadol yr annedd a werthir na phe na bai ganddo'r diffyg;

ystyr “person perthnasol” (“*relevant person*”) yw—

- (a) pan fo'r prif fuddiant yn yr annedd a werthir yn fuddiant lesddaliad—
 - (i) landlord y person a oedd â'r prif fuddiant, neu
 - (ii) datblygwr yr annedd a werthir;
- (b) pan fo'r prif fuddiant yn yr annedd a werthir yn fuddiant rhydd-ddaliad mewn tir cyfunddaliad—
 - (i) y gymdeithas cyfunddaliad ar gyfer yr annedd a werthir, neu
 - (ii) datblygwr yr annedd a werthir;
- (c) pan fo'r prif fuddiant yn yr annedd a werthir yn fuddiant rhydd-ddaliad (ac eithrio buddiant mewn tir cyfunddaliad), ddatblygwr yr annedd a werthir.

(4E) Yn y diffiniad o “person perthnasol” yn is-baragraff (4D), nid yw “datblygwr” yn cynnwys datblygwr sydd hefyd y person a oedd â'r prif fuddiant.”

(6) Yn is-baragraff (5), yn lle “trafodiad tir arall hwnnw” rhodder “trafodiad gwaredu”.

(c) either —

- (i) the fire safety defect was not remedied on the effective date of the disposal transaction, or
- (ii) where the fire safety defect was remedied on the effective date of the disposal transaction, the disposal transaction was entered into as soon as reasonably practicable after the fire safety defect was remedied.

(4D) In sub-paragraph (4C)—

“fire safety defect” (“*diffyg diogelwch tân*”), in relation to a sold dwelling, means a fire safety defect that is liable to—

- (a) substantially reduce the number of persons interested in purchasing the sold dwelling than would be the case without the defect, or
- (b) substantially reduce the market value of the sold dwelling than would be the case without the defect;

“relevant person” (“*person perthnasol*”) means—

- (a) where the major interest in the sold dwelling is a leasehold interest—
 - (i) the landlord of the person who had the major interest, or
 - (ii) the developer of the sold dwelling;
- (b) where the major interest in the sold dwelling is a freehold interest in commonhold land—
 - (i) the commonhold association for the sold dwelling, or
 - (ii) the developer of the sold dwelling;
- (c) where the major interest in the sold dwelling is a freehold interest (other than an interest in commonhold land), the developer of the sold dwelling.

(4E) In the definition of “relevant person” in sub-paragraph (4D), “developer” does not include a developer who is also the person who had the major interest.”

(6) In sub-paragraph (5), for “that other land transaction” substitute “the disposal transaction”.

Diwygio Rhan 3 o Atodlen 5 (Prynwr sy'n unigolyn: trafodiadau anheddau lluosog) i'r Ddeddf TTT

4.—(1) Mae paragraff 17 o Atodlen 5 i'r Ddeddf TTT wedi ei ddiwygio fel a ganlyn.

(2) Yn is-baragraff (2)—

- (a) ym mharagraff (b), yn lle “y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith” rhodder “y cyfnod a ganiateir”;
- (b) ym mharagraff (d), yn lle “y cyfnod o 3 blynedd” rhodder “y cyfnod a ganiateir”.

(3) Ar ôl is-baragraff (2), mewnosoder—

“(2A) At ddibenion is-baragraffau (2)(b) a (d), ystyr “y cyfnod a ganiateir” yw—

- (a) y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith, neu
- (b) unrhyw gyfnod sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith sy'n hwy na 3 blynedd os bodlonir yr amodau yn is-baragraff (2B).

(2B) Yr amodau yw—

- (a) daeth cyfyngiad perthnasol i rym yn ystod y cyfnod o 3 blynedd sy'n dechrau â'r dyddiad yr oedd y trafodiad blaenorol yn cael effaith (“y cyfnod perthnasol”),
- (b) cafodd y cyfyngiad perthnasol effaith andwyol sylweddol ar allu'r prynwr i gaffael annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr cyn diwedd y cyfnod perthnasol, ac
- (c) ymrwymir i'r trafodiad o dan sylw—
 - (i) ar neu ar ôl 12 Gorffennaf 2024, a
 - (ii) cyn gynted ag y bo'n rhesymol ymarferol.

(2C) Os bodlonir yr amodau yn is-baragraff (2B), rhaid i'r prynwr gynnwys datganiad yn y ffurflen dreth mewn cysylltiad â'r trafodiad o dan sylw sy'n esbonio sut y bodlonir yr amodau yn is-baragraff (2B).”

(4) Yn is-baragraff (4)—

- (a) ym mharagraff (b)—
 - (i) ar ôl “trafodiad tir arall” mewnosoder “(“y trafodiad gwaredu”);

Amendments to Part 3 of Schedule 5 (Buyer is an individual: multiple dwelling transactions) to the LTT Act

4.—(1) Paragraph 17 of Schedule 5 to the LTT Act is amended as follows.

(2) In sub-paragraph (2)—

- (a) in paragraph (b), for “the period of 3 years ending with the effective date of the transaction concerned” substitute “the permitted period”;
- (b) in paragraph (d), for “the period of 3 years” substitute “the permitted period”.

(3) After sub-paragraph (2), insert—

“(2A) For the purposes of sub-paragraphs (2)(b) and (d), “the permitted period” means—

- (a) the period of 3 years ending with the effective date of the transaction concerned, or
- (b) any period ending with the effective date of the transaction concerned that is longer than 3 years if the conditions in sub-paragraph (2B) are met.

(2B) The conditions are—

- (a) a relevant restriction came into force during the period of 3 years beginning with the effective date of the previous transaction (“the relevant period”),
- (b) the relevant restriction had a substantial adverse effect on the buyer's ability to acquire a dwelling as a replacement for the buyer's only or main residence before the end of the relevant period, and
- (c) the transaction concerned is entered into—
 - (i) on or after 12 July 2024, and
 - (ii) as soon as reasonably practicable.

(2C) If the conditions in sub-paragraph (2B) are met, the buyer must include a statement in the return in respect of the transaction concerned that explains how the conditions in sub-paragraph (2B) are met.”

(4) In sub-paragraph (4)—

- (a) in paragraph (b)—
 - (i) after “another land transaction” insert “(“the disposal transaction”);

- (ii) yn lle “y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith” rhodder “y cyfnod a ganiateir”;
- (b) ym mharagraff (c), yn lle “trafodiad tir arall hwnnw” rhodder “trafodiad gwaredu”.
- (5) Ar ôl is-baragraff (4), mewnosoder—
- “(4A) At ddibenion is-baragraff (4)(b), ystyr “y cyfnod a ganiateir” yw—
- (a) y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith, neu
- (b) unrhyw gyfnod sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith sy’n hwy na 3 blynedd os bodlonir yr amodau yn is-baragraff (4B) neu is-baragraff (4C).
- (4B) Yr amodau yw—
- (a) daeth cyfyngiad perthnasol i rym yn ystod y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith (“y cyfnod perthnasol”),
- (b) cafodd y cyfyngiad perthnasol effaith andwyol sylweddol ar allu’r prynwr neu briod, cyn-briod, partner sifil neu gyn-bartner sifil y prynwr i waredu’r prif fuddiant yn yr annedd a werthir cyn diwedd y cyfnod perthnasol, ac
- (c) ymrwymir i’r trafodiad gwaredu—
- (i) ar neu ar ôl 12 Gorffennaf 2024, a
- (ii) cyn gynted ag y bo’n rhesymol ymarferol.
- (4C) Yr amodau yw—
- (a) ar ddyddiad cael effaith y caffaeliad o’r prif fuddiant gan y prynwr neu briod, cyn-briod, partner sifil neu gyn-bartner sifil y prynwr yn yr annedd a werthir, roedd gan yr annedd a werthir ddiffyg diogelwch tân na allai rhywun a oedd yn prynu’r buddiant fod wedi gwybod amdano yn rhesymol,
- (b) roedd gan berson perthnasol ddyletswydd (i unrhyw raddau) i unioni’r diffyg diogelwch tân, ac
- (ii) for “the period of 3 years beginning with the day after the effective date of the transaction concerned” substitute “the permitted period”;
- (b) in paragraph (c), for “that other land transaction” substitute “the disposal transaction”.
- (5) After sub-paragraph (4), insert—
- “(4A) For the purposes of sub-paragraph (4)(b), “the permitted period” means—
- (a) the period of 3 years beginning with the day after the effective date of the transaction concerned, or
- (b) any period beginning with the day after the effective date of the transaction concerned that is longer than 3 years if the conditions in sub-paragraph (4B) or sub-paragraph (4C) are met.
- (4B) The conditions are—
- (a) a relevant restriction came into force during the period of 3 years beginning with the day after the effective date of the transaction concerned (“the relevant period”),
- (b) the relevant restriction had a substantial adverse effect on the ability of the buyer or the buyer’s spouse, former spouse, civil partner or former civil partner to dispose of the major interest in the sold dwelling before the end of the relevant period, and
- (c) the disposal transaction is entered into—
- (i) on or after 12 July 2024, and
- (ii) as soon as reasonably practicable.
- (4C) The conditions are—
- (a) on the effective date of the acquisition of the major interest in the sold dwelling by the buyer or the buyer’s spouse, former spouse, civil partner or former civil partner the sold dwelling had a fire safety defect that a buyer of the interest could not reasonably have known about,
- (b) a relevant person had a duty (to any extent) to remedy the fire safety defect, and

- (c) naill ai—
- (i) nad oedd y diffyg diogelwch tân wedi ei unioni ar y dyddiad y mae'r trafodiad gwaredu yn cael effaith, neu
 - (ii) pan oedd y diffyg diogelwch tân wedi ei unioni ar y dyddiad y mae'r trafodiad gwaredu yn cael effaith, ymrwymwyd i'r trafodiad gwaredu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r diffyg diogelwch tân gael ei unioni.

(4D) Yn is-baragraff (4C)—

ystyr “diffyg diogelwch tân” (*“fire safety defect”*), mewn perthynas ag annedd a werthir, yw diffyg diogelwch tân sy'n debygol o—

- (a) lleihau'n sylweddol nifer y personau sydd â diddordeb mewn prynu'r annedd a werthir na phe na bai ganddo'r diffyg, neu
- (b) gostwng yn sylweddol werth marchnadol yr annedd a werthir na phe na bai ganddo'r diffyg;

ystyr “person perthnasol” (*“relevant person”*) yw—

- (a) pan fo'r prif fuddiant yn yr annedd a werthir yn fuddiant lesddaliad—
 - (i) landlord y person a oedd â'r prif fuddiant, neu
 - (ii) datblygwr yr annedd a werthir;
- (b) pan fo'r prif fuddiant yn yr annedd a werthir yn fuddiant rhydd-ddaliad mewn tir cyfunddaliad—
 - (i) y gymdeithas cyfunddaliad ar gyfer yr annedd a werthir, neu
 - (ii) datblygwr yr annedd a werthir;
- (c) pan fo'r prif fuddiant yn yr annedd a werthir yn fuddiant rhydd-ddaliad (ac eithrio buddiant mewn tir cyfunddaliad), ddatblygwr yr annedd a werthir.

(4E) Yn y diffiniad o “person perthnasol” yn is-baragraff (4D), nid yw “datblygwr” yn cynnwys datblygwr sydd hefyd y person a oedd â'r prif fuddiant.”

(6) Yn is-baragraff (5), yn lle “trafodiad tir arall hwnnw” rhodder “trafodiad gwaredu”.

(c) either—

- (i) the fire safety defect was not remedied on the effective date of the disposal transaction, or
- (ii) where the fire safety defect was remedied on the effective date of the disposal transaction, the disposal transaction was entered into as soon as reasonably practicable after the fire safety defect was remedied.

(4D) In sub-paragraph (4C)—

“fire safety defect” (*“diffyg diogelwch tân”*), in relation to a sold dwelling, means a fire safety defect that is liable to—

- (a) substantially reduce the number of persons interested in purchasing the sold dwelling than would be the case without the defect, or
- (b) substantially reduce the market value of the sold dwelling than would be the case without the defect;

“relevant person” (*“person perthnasol”*) means—

- (a) where the major interest in the sold dwelling is a leasehold interest—
 - (i) the landlord of the person who had the major interest, or
 - (ii) the developer of the sold dwelling;
- (b) where the major interest in the sold dwelling is a freehold interest in commonhold land—
 - (i) the commonhold association for the sold dwelling, or
 - (ii) the developer of the sold dwelling;
- (c) where the major interest in the sold dwelling is a freehold interest (other than an interest in commonhold land), the developer of the sold dwelling.

(4E) In the definition of “relevant person” in sub-paragraph (4D), “developer” does not include a developer who is also the person who had the major interest.”

(6) In sub-paragraph (5), for “that other land transaction” substitute “the disposal transaction”.

Diwygio paragraff 23 o Atodlen 5 (Darpariaeth bellach mewn cysylltiad â'r eithriad ar gyfer disodli prif breswylfa) i'r Ddeddf TTT

5.—(1) Mae paragraff 23 o Atodlen 5 i'r Ddeddf TTT wedi ei ddiwygio fel a ganlyn.

(2) Ar ôl is-baragraff (6), mewnosoder—

“(7) Os yw'r dyddiad y mae'r trafodiad gwaredu (o fewn ystyr paragraff 8(4)(b)) yn cael effaith o fewn y cyfnod a grybwyllir ym mharagraff 8(4A)(b) yn rhinwedd bodloni'r amodau ym mharagraff 8(4B)—

- (a) mae adran 78 o DCRhT yn gymwys at ddibenion is-baragraff (6) fel pe bai “12 mis sy'n dechrau â dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 8(4)(b) o Atodlen 5 i DTTT) a thrwy gyfeirio ato y mae'r trafodiad o dan sylw (o fewn ystyr paragraff 23(1) o'r Atodlen honno) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(b) o DTTT.” wedi ei roi yn lle “4 blynedd” hyd at y diwedd;
- (b) rhaid i'r hawliad esbonio sut y bodlonir yr amodau ym mharagraff 8(4B).

(8) Os yw'r dyddiad y mae'r trafodiad gwaredu (o fewn ystyr paragraff 8(4)(b)) yn cael effaith o fewn y cyfnod a grybwyllir ym mharagraff 8(4A)(b) yn rhinwedd bodloni'r amodau ym mharagraff 8(4C)—

- (a) mae adran 78 o DCRhT yn gymwys at ddibenion is-baragraff (6) fel pe bai'r canlynol wedi ei roi yn lle “4 blynedd” hyd at y diwedd, sef “12 mis sy'n dechrau ag—
 - (i) dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 8(4)(b) o Atodlen 5 i DTTT) a thrwy gyfeirio ato y mae'r trafodiad o dan sylw (o fewn ystyr paragraff 23(1) o'r Atodlen honno) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(b) o DTTT os yw'r dyddiad y mae'r trafodiad gwaredu yn cael effaith ar neu ar ôl 12 Gorffennaf 2024, neu

Amendments to paragraph 23 of Schedule 5 (Further provision in connection with replacement of main residence exception) to the LTT Act

5.—(1) Paragraph 23 of Schedule 5 to the LTT Act is amended as follows.

(2) After sub-paragraph (6), insert—

“(7) If the effective date of the disposal transaction (within the meaning of paragraph 8(4)(b)) is within the period mentioned in paragraph 8(4A)(b) by virtue of the conditions in paragraph 8(4B) being met—

- (a) section 78 of TCMA applies for the purposes of sub-paragraph (6) as if for “4 years” to the end there were substituted “12 months beginning with the effective date of the disposal transaction (within the meaning of paragraph 8(4)(b) of Schedule 5 to the LTTA) by reference to which the transaction concerned (within the meaning of paragraph 23(1) of that Schedule) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(b) of LTTA.”;
- (b) the claim must explain how the conditions in paragraph 8(4B) are met.

(8) If the effective date of the disposal transaction (within the meaning of paragraph 8(4)(b)) is within the period mentioned in paragraph 8(4A)(b) by virtue of the conditions in paragraph 8(4C) being met—

- (a) section 78 of TCMA applies for the purposes of sub-paragraph (6) as if for “4 years” to the end there were substituted “12 months beginning with—
 - (i) the effective date of the disposal transaction (within the meaning of paragraph 8(4)(b) of Schedule 5 to the LTTA) by reference to which the transaction concerned (within the meaning of paragraph 23(1) of that Schedule) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(b) of LTTA if the effective date of the disposal transaction is on or after 12 July 2024, or

- (ii) 12 Gorffennaf 2024 os yw dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 8(4)(b) o Atodlen 5 i DTTT) a thrwy gyfeirio ato y mae'r trafodiad o dan sylw (o fewn ystyr paragraff 23(1) o'r Atodlen honno) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(b) o DTTT ar neu ar ôl 1 Ebrill 2021 ond cyn 12 Gorffennaf 2024.”;
- (b) rhaid i'r hawliad esbonio sut y bodlonir yr amodau ym mharagraff 8(4C).
- (9) Os yw'r dyddiad y mae'r trafodiad gwaredu (o fewn ystyr paragraff 17(4)(b)) yn cael effaith o fewn y cyfnod a grybwyllir ym mharagraff 17(4A)(b) yn rhinwedd bodloni'r amodau ym mharagraff 17(4B)—
- (a) mae adran 78 o DCRhT yn gymwys at ddibenion is-baragraff (6) fel pe bai “12 mis sy'n dechrau â dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 17(4)(b) o Atodlen 5 i DTTT) a thrwy gyfeirio ato y mae'r trafodiad o dan sylw (o fewn ystyr paragraff 23(1) o'r Atodlen honno) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(b) o DTTT.” wedi ei roi yn lle “4 blynedd” hyd at y diwedd;
- (b) rhaid i'r hawliad esbonio sut y bodlonir yr amodau ym mharagraff 17(4B).
- (10) Os yw'r dyddiad y mae'r trafodiad gwaredu (o fewn ystyr paragraff 17(4)(b)) yn cael effaith o fewn y cyfnod a grybwyllir ym mharagraff 17(4A)(b) yn rhinwedd bodloni'r amodau ym mharagraff 17(4C)—
- (a) mae adran 78 o DCRhT yn gymwys at ddibenion is-baragraff (6) fel pe bai'r canlynol wedi ei roi yn lle “4 blynedd” hyd at y diwedd, sef “12 mis sy'n dechrau ag—
- (i) dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 17(4)(b) o Atodlen 5 i DTTT) a thrwy gyfeirio ato y mae'r trafodiad o dan sylw (o fewn ystyr paragraff 23(1) o'r Atodlen honno) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau
- (ii) 12 July 2024 if the effective date of the disposal transaction (within the meaning of paragraph 8(4)(b) of Schedule 5 to the LTTA) by reference to which the transaction concerned (within the meaning of paragraph 23(1) of that Schedule) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(b) of LTTA is on or after 1 April 2021 but before 12 July 2024.”;
- (b) the claim must explain how the conditions in paragraph 8(4C) are met.
- (9) If the effective date of the disposal transaction (within the meaning of paragraph 17(4)(b)) is within the period mentioned in paragraph 17(4A)(b) by virtue of the conditions in paragraph 17(4B) being met—
- (a) section 78 of TCMA applies for the purposes of sub-paragraph (6) as if for “4 years” to the end there were substituted “12 months beginning with the effective date of the disposal transaction (within the meaning of paragraph 17(4)(b) of Schedule 5 to the LTTA) by reference to which the transaction concerned (within the meaning of paragraph 23(1) of that Schedule) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(b) of LTTA.”;
- (b) the claim must explain how the conditions in paragraph 17(4B) are met.
- (10) If the effective date of the disposal transaction (within the meaning of paragraph 17(4)(b)) is within the period mentioned in paragraph 17(4A)(b) by virtue of the conditions in paragraph 17(4C) being met—
- (a) section 78 of TCMA applies for the purposes of sub-paragraph (6) as if for “4 years” to the end there were substituted “12 months beginning with—
- (i) the effective date of the disposal transaction (within the meaning of paragraph 17(4)(b) of Schedule 5 to the LTTA) by reference to which the transaction concerned (within the meaning of paragraph 23(1) of that Schedule) ceases to be a higher rates residential

uwch at ddiben rheoliadau o dan adran 24(1)(b) o DTTT os yw'r dyddiad y mae'r trafodiad gwaredu yn cael effaith ar neu ar ôl 12 Gorffennaf 2024, neu

- (ii) 12 Gorffennaf 2024 os yw dyddiad cael effaith y trafodiad gwaredu (o fewn ystyr paragraff 17(4)(b) o Atodlen 5 i DTTT) a thrwy gyfeirio ato y mae'r trafodiad o dan sylw (o fewn ystyr paragraff 23(1) o'r Atodlen honno) yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(b) o DTTT ar neu ar ôl 1 Ebrill 2021 ond cyn 12 Gorffennaf 2024.”;

- (b) rhaid i'r hawliad esbonio sut y bodlonir yr amodau ym mharagraff 17(4C).”

Diwygio paragraff 35 o Atodlen 5 (Anheddau y tu allan i Gymru) i'r Ddeddf TTT

6.—(1) Mae paragraff 35 o Atodlen 5 i'r Ddeddf TTT wedi ei ddiwygio fel a ganlyn.

(2) Yn is-baragraff (3)(d), hepgorer “ac”.

(3) Ar ôl is-baragraff (3)(e), mewnosoder—

“(f) mae cyfeiriadau at “cyfyngiadau perthnasol” yn gyfeiriadau at wahardd neu gyfyngu ar unrhyw weithgaredd drwy gyfraith y wlad neu'r diriogaeth honno neu gan awdurdod cyhoeddus y wlad neu'r diriogaeth honno yn rhinwedd cyfraith o'r fath at ddiben atal a rheoli neu liniaru effeithiau argyfwng, ac

(g) mae'r cyfeiriad at “argyfwng” ym mharagraff (f), os yw'r annedd y tu allan i'r Deyrnas Unedig, i'w ddehongli fel pe bai pob cyfeiriad at y Deyrnas Unedig yn adran 19(1) o Ddeddf Argyfyngau Sifil Posibl 2004 (p. 36) yn gyfeiriad at y wlad neu'r diriogaeth y mae'r annedd ynddi.”

property transaction for the purpose of regulations under section 24(1)(b) of LTTA if the effective date of the disposal transaction is on or after 12 July 2024, or

- (ii) 12 July 2024 if the effective date of the disposal transaction (within the meaning of paragraph 17(4)(b) of Schedule 5 to the LTTA) by reference to which the transaction concerned (within the meaning of paragraph 23(1) of that Schedule) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(b) of LTTA is on or after 1 April 2021 but before 12 July 2024.”;

- (b) the claim must explain how the conditions in paragraph 17(4C) are met.”

Amendments to paragraph 35 of Schedule 5 (Dwellings outside Wales) to the LTT Act

6.—(1) Paragraph 35 of Schedule 5 to the LTT Act is amended as follows.

(2) In sub-paragraph (3)(d), omit “and”.

(3) After sub-paragraph (3)(e), insert—

“(f) references to “relevant restrictions” are references to a prohibition or restriction of any activity by the law of that country or territory or by a public authority of that country or territory by virtue of such a law for the purpose of preventing and controlling or mitigating the effects of an emergency, and

(g) the reference to “emergency” in paragraph (f), if the dwelling is situated outside the United Kingdom, is to be interpreted as if each reference to the United Kingdom in section 19(1) of the Civil Contingencies Act 2004 (c. 36) were a reference to the country or territory in which the dwelling is situated.”

(4) Yn is-baragraff (4)—

(a) yn lle paragraff (b), rhodder—

“(b) paragraff 8(2)(b), (c), (d) ac (e); paragraff 8(2A)(a) a (b); paragraff 8(2B)(a) ac (c); paragraff 8(4)(b), (c) a (d); paragraff 8(4A)(a) a (b); paragraff 8(4B)(a) ac (c) a pharagraff 8(4C)(a),”;

(b) yn lle paragraff (e), rhodder—

“(e) paragraff 17(2)(b), (c), (d) ac (e); paragraff 17(2A)(a) a (b); paragraff 17(2B)(a) ac (c); paragraff 17(4)(b), (c) a (d); paragraff 17(4A)(a) a (b); paragraff 17(4B)(a) ac (c) a pharagraff 17(4C)(a),”.

Diffinio “argyfwng”, “awdurdod cyhoeddus” a “cyfyngiad perthnasol” at ddibenion Atodlen 5 i’r Ddeddf TTT

7. Ar ôl paragraff 37 o Atodlen 5 i’r Ddeddf TTT, mewnosoder—

“Ystyr argyfwng, awdurdod cyhoeddus a cyfyngiad perthnasol

38 (1) At ddibenion yr Atodlen hon—

mae i “argyfwng” yr ystyr a roddir i “emergency” gan adran 19 o Ddeddf Argyfyngau Sifil Posibl 2004 (p. 36) ac nid yw wedi ei gyfyngu i ddigwyddiadau na sefyllfaoedd y mae pwerau’n cael eu harfer o dan y Ddeddf honno mewn perthynas â hwy;

ystyr “awdurdod cyhoeddus” (“*public authority*”) yw person sy’n cyflawni swyddogaeth o natur gyhoeddus;

ystyr “cyfyngiad perthnasol” (“*relevant restriction*”) yw gwahardd neu gyfyngu ar unrhyw weithgaredd drwy ddeddfiad, neu gan awdurdod cyhoeddus yn rhinwedd deddfiad, at ddiben atal, rheoli neu liniaru effeithiau argyfwng.

(2) Yn is-baragraff (1) nid yw “cyfyngiad perthnasol” yn cynnwys gwaharddiad na chyfyngiad a beidiodd â chael effaith cyn 12 Gorffennaf 2024.”

(4) In sub-paragraph (4)—

(a) for paragraph (b), substitute—

“(b) paragraph 8(2)(b), (c), (d) and (e); paragraph 8(2A)(a) and (b); paragraph 8(2B)(a) and (c); paragraph 8(4)(b), (c) and (d); paragraph 8(4A)(a) and (b); paragraph 8(4B)(a) and (c) and paragraph 8(4C)(a),”;

(b) for paragraph (e), substitute—

“(e) paragraph 17(2)(b), (c), (d) and (e); paragraph 17(2A)(a) and (b); paragraph 17(2B)(a) and (c); paragraph 17(4)(b), (c) and (d); paragraph 17(4A)(a) and (b); paragraph 17(4B)(a) and (c) and paragraph 17(4C)(a),”.

Definition of “emergency”, “public authority” and “relevant restriction” for the purposes of Schedule 5 to the LTT Act

7. After paragraph 37 of Schedule 5 to the LTT Act, insert—

“Meaning of emergency, public authority and relevant restriction

38 (1) For the purposes of this Schedule—

“emergency” (“*argyfwng*”) has the meaning given by section 19 of the Civil Contingencies Act 2004 (c. 36) and is not restricted to events or situations in relation to which powers are exercised under that Act;

“public authority” (“*awdurdod cyhoeddus*”) means a person carrying out a function of a public nature;

“relevant restriction” (“*cyfyngiad perthnasol*”) means a prohibition or restriction of any activity by an enactment, or by a public authority by virtue of an enactment, for the purpose of preventing, controlling or mitigating the effects of an emergency.

(2) In sub-paragraph (1) “relevant restriction” does not include a prohibition or restriction that ceased to have effect before 12 July 2024.”

Rebecca Evans

Ysgrifennydd y Cabinet dros Gyllid, y Cyfansoddiad a
Swyddfa'r Cabinet, un o Weinidogion Cymru
10 Gorffennaf 2024

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a
goruchwyliaeth Jeff James, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd
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Cabinet Secretary for Finance, Constitution and
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