



Llywodraeth Cymru
Welsh Government

WRITTEN STATEMENT BY THE WELSH GOVERNMENT

TITLE Land Transaction Tax Higher Residential Rates: proposals to amend the refund and exception rules

DATE 18 June 2024

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Today the Welsh Government has published a report summarising the responses to the public consultation on proposals to extend the land transaction tax higher residential rates 3-year exception and refund periods in specified circumstances. The consultation was launched on 19 December 2023 and closed on 17 March 2024.

The consultation set out the Welsh Government's proposals to extend the land transaction tax 3-year refund and exception periods, where relevant transactions are prevented due to emergency restrictions, and/or impeded and therefore delayed due to issues related to fire safety defects.

All responses have now been considered. The report sets out the Welsh Government's response to the consultation. The Welsh Government's intention is that the draft statutory instrument which will make the rule changes will be laid in the Senedd on 18 June 2024 and debated in July 2024.

The report can be found here: [Land Transaction Tax Higher Residential Rates: proposals to amend the refund and exception rules | GOV.WALES](#)