

Government Response: The Land Transaction Tax (Modification of Special Tax Sites Relief) (No. 2) (Wales) Regulations 2025 (“No.2 Regulations”)

Technical Scrutiny point 1: Notwithstanding the effect of section 29 of the Legislation (Wales) Act 2019, we consider that the reference to midnight makes these Regulations and the Land Transaction Tax (Modification of Special Tax Sites Relief) (No. 3) (Wales) Regulations 2025 (“No.3 Regulations”) that follow them more accessible. If the precise coming into force time is not specified in this provision, a reader who may not be familiar with the rules within the Legislation (Wales) Act may not immediately understand that the LTT No.2 Regulations come into force at midnight on 21 November 2025, with the Land No.3 Regulations coming into force immediately after that. This in no way affects the operation of these provisions, however, the text at Regulation 1(2) will be amended to provide further clarity and consistency between the two sets of Regulations, as set out below, prior to the making of these Regulations.

The italic coming into force date below the SI title confirming only that the Regulations come into force on 21 November 2025 instead of specifying the corresponding point in time mentioned in regulation 1(2) was an oversight, and the outlined change below will also be made prior to the making of the Regulations.

Technical drafting corrections to be made prior to the making of the Regulations

CORRECTIONS MADE TO THE WELSH TEXT PRIOR TO MAKING	CORRECTIONS MADE TO THE ENGLISH TEXT PRIOR TO MAKING
Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Safleoedd Treth Arbennig) (Rhif 2) (Cymru) 2025	The Land Transaction Tax (Modification of Special Tax Sites Relief) (No. 2) (Wales) Regulations 2025
Below the SI title on page 2 “ <i>am 12:00 a.m.</i> ” to be added after “ <i>Yn dod i rym 21 Tachwedd 2025</i> ”	Below the SI title on page 2 “ <i>at 12:00 a.m.</i> ” to be added after “ <i>Coming into force 21 November 2025</i> ”.
In regulation 1(2) delete “ <i>hanner nos</i> ” and replace with “12:00 a.m.”	In regulation 1(2) delete “ <i>midnight</i> ” and replace with “12:00 a.m.”
Minor issues such as formatting, minor changes to the explanatory note, footnotes, and correcting typographical errors will also be corrected prior to making.	