
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2018 No. 34 (W. 10) (C. 5)

**LAND TRANSACTION TAX,
WALES**

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Commencement No. 2) Order 2018

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second commencement order made by the Welsh Ministers under the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“the Act”).

Article 2 of this Order brings section 76 of the Act into force on 25 January 2018 to a limited extent, together with certain provisions in Schedule 23 to the Act. These provisions amend various provisions in Parts 4 to 8 and 10 of the Tax Collection and Management (Wales) Act 2016, which will also come into force on the same date by a separate commencement order.

Article 3 of this Order commences the provisions of the Act that have not been fully commenced before 1 April 2018 on that date.

**NOTE AS TO EARLIER COMMENCEMENT
ORDERS**

(This note is not part of the Order)

The following provisions of the Act have been brought into force by commencement order made before the date of this Order:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 9(6)	18 October 2017	2017/953 (W. 240) (C. 87)
Section 24	18 October 2017	2017/953

(partially)		(W. 240) (C. 87)
Section 25	18 October 2017	2017/953 (W. 240) (C. 87)
Section 30(1) and Schedule 11	18 October 2017	2017/953 (W. 240) (C. 87)
(partially) Section 32(2) and Schedule 6	18 October 2017	2017/953 (W. 240) (C. 87)
(partially) Section 65(5), (6) and (7)(b)	18 October 2017	2017/953 (W. 240) (C. 87)
Section 76 and Schedule 23	18 October 2017	2017/953 (W. 240) (C. 87)
(partially)		

See also section 81(1) of the Act for the provisions that came into force on 25 May 2017 (the day after the day on which the Act received Royal Assent).

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The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Commencement No. 2) Order 2018

Made

11 January 2018

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 81(2) and (3) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017⁽¹⁾.

Title and interpretation

1.—(1) The title of this Order is the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Commencement No. 2) Order 2018.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

Provisions coming into force on 25 January 2018

2. The appointed day for the following provisions of the Act coming into force is 25 January 2018—

- (a) section 76 (amendments to TCMA) in so far as it relates to the paragraphs of Schedule 23 referred to in paragraph (b);
- (b) in Schedule 23—
 - (i) paragraphs 35 to 38;
 - (ii) paragraphs 56 to 59;
 - (iii) paragraph 61;
 - (iv) paragraph 64; and
 - (v) paragraphs 68 to 70.

(1) 2017 anaw 1.

Provisions coming into force on 1 April 2018

3. Any provision of the Act to the extent that it has not been commenced before 1 April 2018, comes into force on that date.

Mark Drakeford

Cabinet Secretary for Finance, one of the Welsh Ministers

11 January 2018