

Mark Drakeford AM
Cabinet Secretary for Finance

26 January 2018

Dear Mark

The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) Regulations 2018

I am writing in relation to The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) Regulations 2018. The Constitutional and Legislative Affairs Committee considered this Statutory Instrument at its meeting on 22 January 2018.

The Committee has, on more than one occasion, raised concerns around reliance on legal rules (as found in section 11 of the Interpretation Act 1978). The majority of readers of legislation are not familiar with such rules.

The Welsh Government may be surprised at the range of queries the Committee's clerks and legal advisers receive from members of the public who have misunderstood the meaning and application of legislation that passes through the Assembly. There have even been examples of lawyers who have failed to understand our legislation because of difficulties relating to definitions and how those definitions apply in relation to Wales. This is quite understandable – not everyone is a public lawyer who deals with the intricacies of Welsh legislation on a day to day basis.

The Committee believes that if something small can be done to help readers understand legislation (including something as small and simple as including a footnote in these regulations) then that should always be done.

We expect that these issues will come up again on a regular basis, and the Committee will continue to report where it thinks that legislation could be made more accessible and easier to read. We also expect that these issues would form part of our considerations should the Welsh Government introduce an Interpretation Bill for Wales.

I am copying this letter to the Counsel General.



Yours sincerely,

A handwritten signature in black ink that reads "Mick Antoniw". The signature is written in a cursive style with a horizontal line underneath the name.

Mick Antoniw

Chair

Croesewir gohebiaeth yn Gymraeg neu Saesneg.
We welcome correspondence in Welsh or English.

