



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 953 (Cy. 240) (C. 87)

2017 No. 953 (W. 240) (C. 87)

**TRETH TRAFODIADAU TIR,
CYMRU**

**LAND TRANSACTION TAX,
WALES**

Gorchymyn Deddf Treth
Trafodiadau Tir a Gwrthweithio
Osgoi Trethi Datganoledig (Cymru)
2017 (Cychwyn Rhif 1) 2017

The Land Transaction Tax and Anti-
avoidance of Devolved Taxes
(Wales) Act 2017 (Commencement
No. 1) Order 2017

NODYN ESBONIADOL

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

Y Gorchymyn hwn yw'r gorchymyn cychwyn cyntaf a wneir gan Weinidogion Cymru o dan Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("y Ddeddf").

Mae erthygl 2 o'r Gorchymyn hwn yn dwyn i rym ddarpariaethau penodol o'r Ddeddf ar 18 Hydref 2017. Mae'r darpariaethau perthnasol yn ei gwneud yn bosibl paratoi ar gyfer casglu a rheoli trethi datganoledig. Yn benodol, mae'r darpariaethau perthnasol—

- (a) yn cynnwys pwerau i Weinidogion Cymru wneud is-ddeddfwriaeth;
- (b) yn rhoi pŵer i'r Prif Gofrestrydd Tir ymrwymo i drefniadau gydag Awdurdod Cyllid Cymru ("ACC") at ddibenion galluogi ACC i wirio y cydymffurfiwyd â gofynion y Ddeddf; ac
- (c) yn gosod dyletswydd ar Weinidogion Cymru i gyhoeddi canllawiau ynghylch trafodiadau sy'n rhannol yng Nghymru ac yn rhannol yn Lloegr.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the first 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 commences certain provisions of the Act on 18 October 2017. The relevant provisions enable preparatory work to be undertaken for the collection and management of devolved taxes. In particular, the relevant provisions—

- (a) contain powers for the Welsh Ministers to make subordinate legislation;
- (b) provide the Chief Land Registrar with a power to enter into arrangements with the Welsh Revenue Authority ("WRA") for the purposes of enabling WRA to verify that the requirements of the Act have been complied with; and
- (c) impose a duty on the Welsh Ministers to publish guidance about transactions partly in Wales and partly in England.

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Gwnaed

28 Medi 2017

Made

28 September 2017

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 81(2) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1).

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

Enw

Title

1. Enw'r Gorchymyn hwn yw Gorchymyn Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (Cychwyn Rhif 1) 2017.

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

Y darpariaethau sy'n dod i rym ar 18 Hydref 2017

Provisions coming into force on 18 October 2017

2. Y diwrnod penodedig i'r darpariaethau a ganlyn o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ddod i rym yw 18 Hydref 2017— □

2. The appointed day for the following provisions of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 coming into force is 18 October 2017—

- (a) adran 9(6) (tir sy'n rhannol yng Nghymru ac yn rhannol yn Lloegr);
- (b) adran 24 (rheoliadau sy'n pennu bandiau treth a chyfraddau treth) i'r graddau sy'n angenrheidiol at ddiben gwneud rheoliadau o dan is-adrannau (1) ac (11);
- (c) adran 25 (gweithdrefn ar gyfer rheoliadau sy'n pennu bandiau treth a chyfraddau treth);
- (d) adran 30(1) (rhyddhadau) i'r graddau y mae'n ymwneud â'r paragraffau yn Atodlen 11

- (a) section 9(6) (land partly in Wales and partly in England);
- (b) section 24 (regulations specifying tax bands and tax rates) to the extent necessary for the purpose of making regulations under subsections (1) and (11);
- (c) section 25 (procedure for regulations specifying tax bands and tax rates);
- (d) section 30(1) (reliefs) in so far as it relates to the paragraphs of Schedule 11 (relief for

- (rhyddhad bondiau buddsoddi cyllid arall) y cyfeirir atynt ym mharagraff (e);
- (e) yn Atodlen 11—
- (i) paragraff 2 (dehongli);
 - (ii) paragraff 9(1) (amod 4) i'r graddau sy'n angenrheidiol at ddiben gwneud rheoliadau;
 - (iii) paragraff 16 (gollwng pridiant tir pan fodlonir amodau ar gyfer rhyddhad) i'r graddau sy'n angenrheidiol at ddiben gwneud rheoliadau;
 - (iv) paragraff 18(4)(a) a (5) (disodli ased) i'r graddau sy'n angenrheidiol at ddiben gwneud rheoliadau;
- (f) adran 32(2) (lesoedd) i'r graddau y mae'n ymwneud â pharagraffau 28 a 36(1)(b) o Atodlen 6 (lesoedd);
- (g) yn Atodlen 6—
- (i) paragraff 28 (cyfraddau treth a bandiau treth: elfen rhent lesoedd amhreswyl a lesoedd cymysg);
 - (ii) paragraff 36(1)(b) (y rhent perthnasol) i'r graddau sy'n angenrheidiol at ddiben gwneud rheoliadau;
- (h) adran 65(5), (6) a (7)(b) (cofrestru trafodiadau tir);
- (i) adran 76 (diwygiadau i DCRhT) i'r graddau y mae'n ymwneud â pharagraff 8 o Atodlen 23 (diwygiadau i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(1)); a
- (j) paragraff 8 o Atodlen 23.
- alternative finance investment bonds) referred to in paragraph (e);
- (e) in Schedule 11—
- (i) paragraph 2 (interpretation);
 - (ii) paragraph 9(1) (condition 4) to the extent necessary for the purpose of making regulations;
 - (iii) paragraph 16 (discharge of charge when conditions for relief met) to the extent necessary for the purpose of making regulations;
 - (iv) paragraph 18(4)(a) and (5) (replacement of asset) to the extent necessary for the purpose of making regulations;
- (f) section 32(2) (leases) in so far as it relates to paragraphs 28 and 36(1)(b) of Schedule 6 (leases);
- (g) in Schedule 6—
- (i) paragraph 28 (tax rates and bands: rent element of non-residential and mixed leases);
 - (ii) paragraph 36(1)(b) (relevant rent) to the extent necessary for the purpose of making regulations;
- (h) section 65(5), (6) and (7)(b) (registration of land transactions);
- (i) section 76 (amendments to TCMA) in so far as it relates to paragraph 8 of Schedule 23 (amendments to the Tax Collection and Management (Wales) Act 2016(1)); and
- (j) paragraph 8 of Schedule 23.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth
Leol, un o Weinidogion Cymru
28 Medi 2017

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Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers
28 September 2017

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