
WELSH STATUTORY INSTRUMENTS

2018 No. 126 (W. 31)

LAND TRANSACTION TAX, WALES

The Land Transaction Tax (Transitional
Provisions) (Wales) Regulations 2018

Made - - - - - *31 January 2018*

Coming into force *1 April 2018*

THE LAND TRANSACTION TAX (TRANSITIONAL
PROVISIONS) (WALES) REGULATIONS 2018

1. Title and commencement
 2. Interpretation
 3. Contracts entered into on or before 17 December 2014
 4. Contracts entered into after 17 December 2014 but before the commencement date
 5. Alternative property finance relief
 6. Alternative finance investment bonds
 7. Transfer of partnership interest pursuant to earlier arrangements
 8. Withdrawal of money etc. from partnership after transfer of a chargeable interest
 9. Overlapping leases
 10. Cases where assignment of lease treated as grant of lease
 11. Variation of lease treated as grant of new lease
 12. Higher rates residential property transactions – replacement of main residence exception
- Signature
Explanatory Note