
WELSH STATUTORY INSTRUMENTS

2018 No. 2

The Land Transaction Tax
(Administration) (Wales) Regulations 2018

PART 3

Alternative Finance Investment Bonds – Prescribed Evidence

Prescribed evidence for the purpose of paragraph 9(1) of the Schedule

7. The prescribed evidence for the purpose of paragraph 9(1) of the Schedule (condition 4 for operation of reliefs) is—

- (a) any document provided by the Chief Land Registrar confirming that a legal charge has been entered in the register of title in favour of WRA; and
- (b) the UTRN for the return on which relief from tax was claimed in relation to the transaction where land was transferred from the original owner to the bond-issuer.