
WELSH STATUTORY INSTRUMENTS

2024 No. 791 (W. 124)

LAND TRANSACTION TAX, WALES

The Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017
(Amendments to Schedule 5) Regulations 2024

Made - - - - *10 July 2024*
Coming into force *12 July 2024*

**THE LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) ACT 2017
(AMENDMENTS TO SCHEDULE 5) REGULATIONS 2024**

1. Title and commencement
 2. Interpretation
 3. Amendments to Part 2 of Schedule 5 (Buyer is an individual: single dwelling transactions) to the LTT Act
 4. Amendments to Part 3 of Schedule 5 (Buyer is an individual: multiple dwelling transactions) to the LTT Act
 5. Amendments to paragraph 23 of Schedule 5 (Further provision in connection with replacement of main residence exception) to the LTT Act
 6. Amendments to paragraph 35 of Schedule 5 (Dwellings outside Wales) to the LTT Act
 7. Definition of “emergency”, “public authority” and “relevant restriction” for the purposes of Schedule 5 to the LTT Act
- Signature
Explanatory Note