



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2025 Rhif 54 (Cy. 14)

2025 No. 54 (W. 14)

**TRETH TRAFODIADAU TIR,
CYMRU**

**LAND TRANSACTION TAX,
WALES**

Rheoliadau Treth Trafodiadau Tir
(Addasu Rhyddhad ar gyfer
Safleoedd Treth Arbennig) (Cymru)
2025

The Land Transaction Tax
(Modification of Special Tax Sites
Relief) (Wales) Regulations 2025

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 i ddiwygio Atodlen 21A (rhyddhad ar gyfer safleoedd treth arbennig) sy'n darparu ar gyfer rhyddhad rhag treth trafodiadau tir ar gyfer trafodiadau cymhwysol o dir mewn safle treth arbennig.

Mae rheoliad 2 yn diwygio paragraff 2 o Atodlen 21A i ymestyn y rhyddhad ar gyfer safleoedd treth arbennig i safle treth arbennig ychwanegol a pharagraff 5 i gynnwys y cyfnod rhyddhad ar gyfer y safle treth arbennig newydd hwnnw.

Daw'r Rheoliadau hyn i rym ar 23 Ionawr 2025.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal asesiadau effaith rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 to amend Schedule 21A (relief for special tax sites) which provides for a relief from land transaction tax for qualifying transactions of land within a special tax site.

Regulation 2 amends paragraph 2 of Schedule 21A to extend the relief for special tax sites to an additional special tax site and paragraph 5 to include the relief period for that new special tax site.

These Regulations will come into force on 23 January 2025.

The Welsh Ministers' Code of Practice on the carrying out of regulatory impact assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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The Land Transaction Tax
(Modification of Special Tax Sites
Relief) (Wales) Regulations 2025

Gwnaed 22 Ionawr 2025

Made 22 January 2025

Yn dod i rym 23 Ionawr 2025

Coming into force 23 January 2025

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir gan adran 30(6) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1), yn gwneud y Rheoliadau a ganlyn.

The Welsh Ministers, in exercise of the power conferred by section 30(6) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1), make the following Regulations.

Yn unol ag adran 79(2)(d) o'r Ddeddf honno, gosodwyd drafft o'r Rheoliadau hyn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad.

In accordance with section 79(2)(d) of that Act, a draft of these Regulations was laid before and approved by a resolution of Senedd Cymru.

Enwi a dod i rym

Title and coming into force

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Safleoedd Treth Arbennig) (Cymru) 2025.

1.—(1) The title of these Regulations is the Land Transaction Tax (Modification of Special Tax Sites Relief) (Wales) Regulations 2025.

(2) Daw'r Rheoliadau hyn i rym ar 23 Ionawr 2025.

(2) These Regulations come into force on 23 January 2025.

Addasu rhyddhad ar gyfer safleoedd treth arbennig

Modification of relief for special tax sites

2.—(1) Mae Atodlen 21A i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 wedi ei diwygio fel a ganlyn.

2.—(1) Schedule 21A to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 is amended as follows.

(2) Yn lle paragraff 2 (ystyr safle treth arbennig) rhodder—

“2. Yn yr Atodlen hon, ystyr “safle treth arbennig” yw’r ardaloedd a ddynodir yn ardaloedd arbennig gan—

- (a) Rheoliadau Dynodi Safleoedd Treth Arbennig (Porthladd Rhydd Celtaidd) 2024 (O.S. 2024/1035) fel y’u gwnaed ar 16 Hydref 2024;
- (b) Rheoliadau Dynodi Safleoedd Treth Arbennig (Porthladd Rhydd Ynys Môn) 2024 (O.S. 2024/1286) fel y’u gwnaed ar 4 Rhagfyr 2024.”

(3) Ym mharagraff 5 (ystyr cyfnod rhyddhad)—

- (a) daw’r geiriau “yw’r cyfnod sy’n dechrau â 26 Tachwedd 2024 ac sy’n dod i ben â 30 Medi 2029.” yn is-baragraff (a);
- (b) yn is-baragraff (a), ar y dechrau mewnosoder “i’r graddau y mae’r cyfeiriad yn ymwneud â’r safle treth arbennig a grybwyllir ym mharagraff 2(a),”;
- (c) ar ôl is-baragraff (a) mewnosoder—
“(b) i’r graddau y mae’r cyfeiriad yn ymwneud â’r safle treth arbennig a grybwyllir ym mharagraff 2(b), yw’r cyfnod sy’n dechrau â 23 Ionawr 2025 ac sy’n dod i ben â 30 Medi 2029.”

(2) For paragraph 2 (meaning of special tax site) substitute—

“2. In this Schedule, “special tax site” means the areas designated as special areas by—

- (a) the Designation of Special Tax Sites (Celtic Freeport) Regulations 2024 (S.I. 2024/1035) as made on 16 October 2024;
- (b) the Designation of Special Tax Sites (Anglesey Freeport) Regulations 2024 (S.I. 2024/1286) as made on 4 December 2024.”

(3) In paragraph 5 (meaning of relief period)—

- (a) the words “the period beginning with 26 November 2024 and ending with 30 September 2029.” become sub-paragraph (a);
- (b) in sub-paragraph (a), at the beginning insert “in so far as the reference relates to the special tax site mentioned in paragraph 2(a),”;
- (c) after sub-paragraph (a) insert—
“(b) in so far as the reference relates to the special tax site mentioned in paragraph 2(b), the period beginning with 23 January 2025 and ending with 30 September 2029.”

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a’r Gymraeg, un o Weinidogion Cymru
22 Ionawr 2025

Cabinet Secretary for Finance and Welsh Language,
one of the Welsh Ministers
22 January 2025

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