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OFFERYNNAU STATUDOL  
CYMRU

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WELSH STATUTORY  
INSTRUMENTS

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**2018 Rhif 133 (Cy. 34)**

**2018 No. 133 (W. 34)**

**TRETH TRAFODIADAU TIR,  
CYMRU**

**LAND TRANSACTION TAX,  
WALES**

Rheoliadau Treth Trafodiadau Tir  
(Swm Penodedig o Rent  
Perthnasol) (Cymru) 2018

The Land Transaction Tax  
(Specified Amount of Relevant  
Rent) (Wales) Regulations 2018

**NODYN ESBONIADOL**

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

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Mae'r Rheoliadau hyn yn pennu swm y rhent perthnasol o dan baragraff 36(1)(b) o Atodlen 6 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017, at ddibenion diffinio "y swm penodedig" ym mharagraffau 34 a 35 o'r Atodlen honno.

These Regulations specify the amount of relevant rent under paragraph 36(1)(b) of Schedule 6 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, for the purposes of defining "the specified amount" in paragraphs 34 and 35 of that Schedule.

Mae rheoliad 2 yn pennu mai'r swm yw £9,000. Yn unol â hynny, pan fo'r rhent perthnasol yn gyfwerth â £9,000, neu'n fwy na hynny, nid yw trothwy'r band treth cyfradd sero mewn perthynas â chydabyddiaeth heblaw rhent yn gymwys. Bydd unrhyw swm a fyddai wedi dod o fewn y band treth cyfradd sero hwnnw'n cael ei drin fel pe bai'n dod o fewn y band treth nesaf.

Regulation 2 specifies that the amount is £9,000. Accordingly, where the relevant rent is equal to or greater than £9,000, the zero rate tax band threshold in relation to consideration other than rent does not apply. Any amount which would have fallen into that zero rate tax band is treated as falling into the next tax band.

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 Lywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

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.

**2018 Rhif 133 (Cy. 34)**

**TRETH TRAFODIADAU TIR,  
CYMRU**

**Rheoliadau Treth Trafodiadau Tir  
(Swm Penodedig o Rent  
Perthnasol) (Cymru) 2018**

*Gwnaed* 31 Ionawr 2018

*Yn dod i rym* 1 Ebrill 2018

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan baragraff 36(1)(b) o Atodlen 6 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1).

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

**Enwi a chychwyn**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Treth Trafodiadau Tir (Swm Penodedig o Rent Perthnasol) (Cymru) 2018.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2018.

**Swm penodedig o rent perthnasol**

2. Swm y rhent perthnasol a bennir o dan baragraff 36(1)(b) o Atodlen 6 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 yw £9,000.

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion  
Cymru  
31 Ionawr 2018

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**2018 No. 133 (W. 34)**

**LAND TRANSACTION TAX,  
WALES**

**The Land Transaction Tax  
(Specified Amount of Relevant  
Rent) (Wales) Regulations 2018**

*Made* 31 January 2018

*Coming into force* 1 April 2018

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by paragraph 36(1)(b) of Schedule 6 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1).

In accordance with section 79(2) of that Act, a draft of these Regulations was laid before and approved by a resolution of the National Assembly for Wales.

**Title and commencement**

1.—(1) The title of these Regulations is the Land Transaction Tax (Specified Amount of Relevant Rent) (Wales) Regulations 2018.

(2) These Regulations come into force on 1 April 2018.

**Specified amount of relevant rent**

2. The amount of relevant rent specified under paragraph 36(1)(b) of Schedule 6 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 is £9,000.

Cabinet Secretary for Finance, one of the Welsh  
Ministers  
31 January 2018

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