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CYMRU

WELSH STATUTORY
INSTRUMENTS

2021 Rhif 119 (Cy. 32)

2021 No. 119 (W. 32)

**TRETH TRAFODIADAU TIR,
CYMRU**

**LAND TRANSACTION TAX,
WALES**

**Rheoliadau Treth Trafodiadau Tir
(Swm Penodedig o Rent
Perthnasol) (Cymru) (Diwygio)
2021**

**The Land Transaction Tax
(Specified Amount of Relevant
Rent) (Wales) (Amendment)
Regulations 2021**

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Treth Trafodiadau Tir (Swm Penodedig o Rent Perthnasol) (Cymru) 2018 ("Rheoliadau 2018") er mwyn diwygio swm y rhent perthnasol a bennir yn rheoliad 2 o'r Rheoliadau hynny.

These Regulations amend the Land Transaction Tax (Specified Amount of Relevant Rent) (Wales) Regulations 2018 ("the 2018 Regulations") so as to amend the amount of relevant rent specified within regulation 2 of those Regulations.

Mae Rheoliadau 2018 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.

The 2018 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 4 o'r Rheoliadau hyn yn diwygio swm y rhent perthnasol a bennir yn rheoliad 2 o Rheoliadau 2018 o £9,000 i £13,500 o'r dyddiad y daw'r Rheoliadau hyn i rym. O ran trafodiadau â dyddiad effeithiol sy'n digwydd cyn i'r Rheoliadau hyn ddod i rym, bydd y swm blaenorol o £9,000 yn dal yn gymwys.

Regulation 4 of these Regulations amends the amount of relevant rent specified in regulation 2 of the 2018 regulations from £9,000 to £13,500 from the date that these Regulations come into force. For transactions with an effective date occurring prior to the coming into force of these Regulations, the previous amount of £9,000 will continue to apply.

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 ac ar wefan Llywodraeth Cymru yn www.llyw.cymru.

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 and on the Welsh Government's website at www.gov.wales.

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Gwnaed 3 Chwefror 2021

Made 3 February 2021

Yn dod i rym 4 Chwefror 2021

Coming into force 4 February 2021

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 78(1) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 a pharagraff 36(1)(b) o Atodlen 6 iddi(1).

The Welsh Ministers make the following regulations in exercise of the powers conferred on them by section 78(1) and paragraph 36(1)(b) of Schedule 6 to the Land Transaction Tax and Anti-Avoidance of Devolved Taxes (Wales) Act 2017(1).

Yn unol ag adran 79(2) o'r Ddeddf honno, cafodd drafft o'r Rheoliadau hyn ei osod gerbron Senedd Cymru a'i gymeradwyo drwy benderfyniad ganddi(2).

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

Enwi a chychwyn

1. Enw'r Rheoliadau hyn yw Rheoliadau Treth Trafodiadau Tir (Swm Penodedig o Rent Perthnasol) (Cymru) (Diwygio) 2021 a deuant i rym drannoeth y diwrnod y'u gwneir.

Title and commencement

1. The title of these Regulations is the Land Transaction Tax (Specified Amount of Relevant Rent) (Wales) (Amendment) Regulations 2021 and they come into force on the day after the day on which they are made.

Dehongli

2. Mae i eiriau ac ymadroddion a ddefnyddir yn y Rheoliadau hyn yr un ystyr ag sydd iddynt yn Neddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

Interpretation

2. Words and expressions used in these Regulations have the same meaning as they have in the Land Transaction Tax and Anti-Avoidance of Devolved Taxes (Wales) Act 2017.

(1) 2017 decc 1.

(2) Mae'r cyfeiriad yn adran 79(2) at Gynulliad Cenedlaethol Cymru bellach yn cael effaith fel cyfeiriad at Senedd Cymru, yn rhinwedd adran 150A(2) o Ddeddf Llywodraeth Cymru 2006 (p. 32).

(1) 2017 anaw 1.

(2) The reference in section 79(2) to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32).

Cymhwysio

3. Mae'r diwygiad a wneir gan reoliad 4 yn gymwys i'r trafodiadau hynny sydd â dyddiad effeithiol sy'n digwydd ar ôl i'r Rheoliadau hyn ddod i rym yn unig.

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

4.—(1) Mae Rheoliadau Treth Trafodiadau Tir (Swm Penodedig o Rent Perthnasol) (Cymru) 2018(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2 (swm penodedig o rent perthnasol), yn lle “£9,000” gosoder “£13,500”.

Application

3. The amendment made by regulation 4 applies only to those transactions which have an effective date occurring on or after the coming into force of these Regulations.

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

4.—(1) The Land Transaction Tax (Specified Amount of Relevant Rent) (Wales) Regulations 2018(1) are amended as follows.

(2) In regulation 2 (specified amount of relevant rent), for “£9,000” substitute “£13,500”.

Rebecca Evans

Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion
Cymru
3 Chwefror 2021

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Minister for Finance and Trefnydd, one of the Welsh
Ministers
3 February 2021

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£4.90

<http://www.legislation.gov.uk/id/wsi/2021/119>

ISBN 978-0-348-20744-6



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