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WELSH STATUTORY  
INSTRUMENTS

**2021 Rhif 238 (Cy. 61)**

**2021 No. 238 (W. 61)**

**TRETH TRAFODIADAU TIR,  
CYMRU**

**LAND TRANSACTION TAX,  
WALES**

Rheoliadau Treth Trafodiadau Tir  
(Amrywio Dros Dro Gyfraddau a  
Bandiau ar gyfer Trafodiadau Eiddo  
Preswyl) (Cymru) (Diwygio) 2021

The Land Transaction Tax  
(Temporary Variation of Rates and  
Bands for Residential Property  
Transactions) (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 (Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer Trafodiadau Eiddo Preswyl) (Cymru) 2020 (O.S. 2020/794 (Cy. 174)) ("Rheoliadau 2020"). Mae Rheoliadau 2020 yn darparu ar gyfer amrywiad dros dro i'r bandiau treth a'r cyfraddau treth canrannol ar gyfer treth trafodiadau tir sy'n gymwys i drafodiadau eiddo preswyl sydd â dyddiad cael effaith ar 27 Gorffennaf 2020 neu ar ôl hynny, ond cyn 1 Ebrill 2021. Mae'r Rheoliadau hyn yn estyn cymhwysiad yr amrywiad dros dro i drafodiadau eiddo preswyl sydd â dyddiad cael effaith ar 27 Gorffennaf 2020 neu ar ôl hynny, ond cyn 1 Gorffennaf 2021.

These Regulations amend the Land Transaction Tax (Temporary Variation of Rates and Bands for Residential Property Transactions) (Wales) Regulations 2020 (S.I. 2020/794 (W. 174)) ("the 2020 Regulations"). The 2020 Regulations provide for a temporary variation to the tax bands and percentage tax rates of land transaction tax applicable to residential property transactions with an effective date on or after 27 July 2020, but before 1 April 2021. These Regulations extend the application of the temporary variation to residential property transactions with an effective date on or after 27 July 2020 but before 1 July 2021.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau 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 ac ar wefan Llywodraeth Cymru ar [www.llyw.cym](http://www.llyw.cym).

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](http://www.gov.wales).

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Rheoliadau Treth Trafodiadau Tir  
(Amrywio Dros Dro Gyfraddau a  
Bandiau ar gyfer Trafodiadau Eiddo  
Preswyl) (Cymru) (Diwygio) 2021

*Cymeradwywyd gan Senedd Cymru*

<i>Gwnaed</i>		<i>3 Mawrth 2021</i>
<i>Gosodwyd Cymru</i>	<i>gerbron</i>	<i>Senedd 4 Mawrth 2021</i>
<i>Yn dod i rym</i>		<i>1 Ebrill 2021</i>

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 24(1) a 78(1) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(1).

**Enwi a chychwyn**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Treth Trafodiadau Tir (Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer Trafodiadau Eiddo Preswyl) (Cymru) (Diwygio) 2021.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2021.

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**LAND TRANSACTION TAX,  
WALES**

The Land Transaction Tax  
(Temporary Variation of Rates and  
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Transactions) (Wales)  
(Amendment) Regulations 2021

*Approved by Senedd Cymru*

<i>Made</i>		<i>3 March 2021</i>
<i>Laid before Senedd Cymru</i>		<i>4 March 2021</i>
<i>Coming into force</i>		<i>1 April 2021</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 24(1) and 78(1) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(1).

**Title and commencement**

1.—(1) The title of these Regulations is the Land Transaction Tax (Temporary Variation of Rates and Bands for Residential Property Transactions) (Wales) (Amendment) Regulations 2021.

(2) These Regulations come into force on 1 April 2021.

**Diwygio Rheoliadau Treth Trafodiadau Tir  
(Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer  
Trafodiadau Eiddo Preswyl) (Cymru) 2020**

2. Yn Rheoliadau Treth Trafodiadau Tir (Amrywio Dros Dro Gyfraddau a Bandiau ar gyfer Trafodiadau Eiddo Preswyl) (Cymru) 2020(1), yn rheoliad 2 (cymhwyso), yn lle “1 Ebrill 2021”, ym mhob lle y mae’n digwydd, rhodder “1 Gorffennaf 2021”.

**Amendment of the Land Transaction Tax  
(Temporary Variation of Rates and Bands for  
Residential Property Transactions) (Wales)  
Regulations 2020**

2. In the Land Transaction Tax (Temporary Variation of Rates and Bands for Residential Property Transactions) (Wales) Regulations 2020(1), in regulation 2 (application), for “1 April 2021”, in each place it occurs, substitute “1 July 2021”.

*Rebecca Evans*

Y Gweinidog Cyllid a’r Trefnydd, un o Weinidogion  
Cymru  
3 Mawrth 2021

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

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