OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 119 (Cy. 26)

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 2025

2025 No. 119 (W. 26)

LAND TRANSACTION TAX, WALES

The Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (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 ("DTTT 2017") er mwyn diwygio Atodlen 13 (rhyddhad ar gyfer caffaeliadau sy'n ymwneud ag anheddau lluosog) sy'n darparu rhyddhad rhag treth trafodiadau tir mewn perthynas â chaffaeliadau sy'n ymwneud ag anheddau lluosog.

Mae Rheoliad 3 yn mewnosod paragraff newydd 7A yn Atodlen 13 i DTTA 2017, sy'n ymwneud ag amgylchiadau pan nad yw anheddau sy'n is-annedd i annedd arall yn cyfrif fel anheddau ar wahân wrth ganfod nifer yr anheddau perthnasol at ddibenion rhyddhad ar gyfer caffaeliadau sy'n ymwneud ag anheddau lluosog.

Mae Rheoliad 4 yn cynnwys darpariaethau trosiannol sy'n darparu nad yw'r Rheoliadau yn effeithio ar drafodiadau tir y rhoddir effaith iddynt yn unol â chontract yr ymrwymir iddo neu a gyflawnir yn sylweddol cyn 7 Chwefror 2025, yn ddarostyngedig i amodau penodol.

Daw'r Rheoliadau hyn i rym ar 7 Chwefror 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 ("the LTTA 2017") to amend Schedule 13 (relief for acquisitions involving multiple dwellings) which provides a relief from land transaction tax in relation to acquisitions involving multiple dwellings.

Regulation 3 inserts a new paragraph 7A into Schedule 13 to the LTTA 2017, relating to circumstances in which dwellings that are subsidiary to another dwelling do not count as separate dwellings when establishing the number of relevant dwellings for the purposes of relief for acquisitions involving multiple dwellings.

Regulation 4 includes transitional provisions that provide that the Regulations do not affect land transactions effected in pursuance of a contract entered into or substantially performed before 7 February 2025, subject to certain conditions.

These Regulations come into force on 7 February 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.

2025 Rhif 119 (Cy. 26)

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 2025

Gwnaed	*5 Chwefror 2025*
Yn dod i rym	*7 Chwefror 2025*

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir iddynt gan adrannau 30(6) a 78 o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017(**1**), yn gwneud y Rheoliadau a ganlyn.

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.

Enwi a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Caffaeliadau sy'n Ymwneud ag Anheddau Lluosog) (Cymru) 2025.

(2) Daw'r Rheoliadau hyn i rym ar 7 Chwefror 2025.

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.

(**1**) 2017 dccc 1.

2025 No. 119 (W. 26)

LAND TRANSACTION TAX, WALES

The Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2025

Made	*5 February 2025*
Coming into force	*7 February 2025*

The Welsh Ministers, in exercise of the powers conferred on them by sections 30(6) and 78 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017(**1**), make the following Regulations.

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.

Title and coming into force

1.—(1) The title of these Regulations is the Land Transaction Tax (Modification of Relief for Acquisitions Involving Multiple Dwellings) (Wales) Regulations 2025.

(2) These Regulations come into force on 7 February 2025.

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 anaw 1.

Addasu rhyddhad ar gyfer caffaeliadau sy'n ymwneud ag anheddau lluosog

3. Yn Atodlen 13 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017, ar ôl paragraff 7 mewnosoder—

"Amgylchiadau pan na fo is-anheddau yn cyfrif fel anheddau ar wahân

7A.—(1) Mae is-baragraff (3) yn gymwys mewn perthynas â thrafodiad trethadwy—

(a) pan fo—

(i) y prynwr yn unigolyn, a

(ii) prif destun y trafodiad ar ffurf prif fuddiant mewn dwy annedd neu ragor ("yr anheddau a brynir"),

(b) pan fo un yn unig o'r anheddau a brynir yn annedd gymwys, ac

(c) nad yw paragraff 15 o Atodlen 5 yn gymwys iddo.

(2) Ond nid yw is-baragraff (3) yn gymwys mewn perthynas â thrafodiad trethadwy—

(a) sydd o fewn is-baragraff (1), a

(b) y mae paragraff 18 o Atodlen 5 yn gymwys iddo (rhyng-drafodiad sy'n cael ei drin fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch).

(3) At ddibenion yr Atodlen hon, mae'r buddiannau yn yr annedd gymwys a grybwyllir yn is-baragraff (1)(b) ac annedd a brynir (neu fwy nag un annedd a brynir) sy'n is-annedd iddi i'w trin fel pe baent yn fuddiant mewn annedd unigol.

(4) At ddibenion y paragraff hwn, mae annedd a brynir ("annedd A") yn is-annedd i annedd gymwys ("annedd B") pe bai annedd A yn is-annedd i annedd B at ddibenion Atodlen 5 (gweler paragraff 14 o'r Atodlen honno).

(5) Yn y paragraff hwn, ystyr "annedd gymwys" yw annedd sy'n annedd gymwys at ddibenion Rhan 3 o Atodlen 5 (gweler paragraff 13 o'r Atodlen honno)."

Darpariaethau trosiannol

4.—(1) Mae'r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â thrafodiad tir sy'n cael effaith ar 7 Chwefror 2025 neu ar ôl hynny.

(2) Ond nid yw'r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â thrafodiad tir os—

Modification of relief for acquisitions involving multiple dwellings

3. In Schedule 13 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, after paragraph 7 insert—

"Circumstances in which subsidiary dwellings do not count as separate dwellings

"**7A.**—(1) Sub-paragraph (3) applies in relation to a chargeable transaction—

(a) where—

(i) the buyer is an individual, and

(ii) the main subject-matter of the transaction consists of a major interest in two or more dwellings ("purchased dwellings"),

(b) where only one of the purchased dwellings is a qualifying dwelling, and

(c) to which paragraph 15 of Schedule 5 does not apply.

(2) But sub-paragraph (3) does not apply in relation to a chargeable transaction that—

(a) is within sub-paragraph (1), and

(b) to which paragraph 18 of Schedule 5 applies (intermediate transaction treated as a higher rates residential property transaction).

(3) For the purposes of this Schedule, the interests in the qualifying dwelling mentioned in sub-paragraph (1)(b) and a purchased dwelling (or more than one) that is subsidiary to it are treated as if they were an interest in a single dwelling.

(4) For the purposes of this paragraph, a purchased dwelling ("dwelling A") is subsidiary to a qualifying dwelling ("dwelling B") if dwelling A would be subsidiary to dwelling B for the purposes of Schedule 5 (see paragraph 14 of that Schedule).

(5) In this paragraph, "qualifying dwelling" means a dwelling that is a qualifying dwelling for the purposes of Part 3 of Schedule 5 (see paragraph 13 of that Schedule)."

Transitional provisions

4.—(1) The amendments made by these Regulations have effect in relation to a land transaction with an effective date on or after 7 February 2025.

(2) But the amendments made by these Regulations do not have effect in relation to a land transaction if—

(a) y rhoddir effaith i'r trafodiad yn unol â chontract yr ymrwymir iddo ac a gyflawnir yn sylweddol cyn 7 Chwefror 2025, neu

(b) y rhoddir effaith i'r trafodiad yn unol â chontract yr ymrwymir iddo cyn 7 Chwefror 2025 ac nid yw wedi ei eithrio gan baragraff (3).

(3) Mae trafodiad tir wedi ei eithrio—

(a) os ceir unrhyw amrywiad i'r contract, neu os aseinir hawliau o dan y contract, ar neu ar ôl 7 Chwefror 2025,

(b) os rhoddir effaith i'r trafodiad o ganlyniad i arfer unrhyw opsiwn, hawl rhagbrynu neu hawl debyg ar neu ar ôl 7 Chwefror 2025, neu

(c) pan geir, ar neu ar ôl 7 Chwefror 2025, aseiniad, is-werthiant neu drafodiad arall yn ymwneud â'r cyfan neu ran o destun y contract, y caiff person heblaw'r prynwr o dan y contract yr hawl i alw am drosglwyddiad o ganlyniad iddo.

(4) Os yw—

(a) trafodiad tir ôl-gychwyn yn gysylltiol o ran trafodiad tir cyn-gychwyn, a

(b) y trafodiad tir cyn-gychwyn yn drafodiad perthnasol at ddibenion paragraff 3 o Atodlen 13 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017,

nid yw'r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â'r trafodiad tir ôl-gychwyn.

(5) Ym mharagraff (4)—

(a) ystyr "trafodiad tir cyn-gychwyn" yw trafodiad tir sy'n cael effaith cyn 7 Chwefror 2025 neu sy'n bodloni'r amodau ym mharagraff (2)(a) neu (2)(b);

(b) ystyr "trafodiad tir ôl-gychwyn" yw pob trafodiad tir arall.

(a) the transaction is effected in pursuance of a contract entered into and substantially performed before 7 February 2025, or

(b) the transaction is effected in pursuance of a contract entered into before 7 February 2025 and is not excluded by paragraph (3).

(3) A land transaction is excluded if—

(a) there is any variation of the contract, or assignment of rights under the contract, on or after 7 February 2025,

(b) the transaction is effected in consequence of the exercise on or after 7 February 2025 of any option, right of pre-emption or similar right, or

(c) on or after 7 February 2025 there is an assignment, subsale or other transaction relating to the whole or part of the subject-matter of the contract as a result of which a person other than the buyer under the contract becomes entitled to call for a transfer.

(4) If—

(a) a post-commencement land transaction is linked to a pre-commencement land transaction, and

(b) the pre-commencement land transaction is a relevant transaction for the purposes of paragraph 3 of Schedule 13 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017,

the amendments made by these Regulations do not have effect in relation to the post-commencement land transaction.

(5) In paragraph (4)—

(a) "pre-commencement land transaction" means a land transaction the effective date of which is before 7 February 2025 or which meets the conditions in paragraph (2)(a) or (2)(b);

(b) "post-commencement land transaction" means all other land transactions.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
5 Chwefror 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
5 February 2025

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ISBN 978-0-348-39652-2

£5.78

http://www.legislation.gov.uk/id/wsi/2025/119