OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 1209 (Cy. 196)

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Safleoedd Treth Arbennig) (Rhif 2) (Cymru) 2025

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Atodlen 21A i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 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 estyn y rhyddhad ar gyfer safleoedd treth arbennig i safleoedd pellach yn Ynys Môn, a pharagraff 5 i gynnwys y cyfnod rhyddhad ar gyfer y safle treth arbennig newydd hwnnw.

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.

2025 No. 1209 (W. 196)

LAND TRANSACTION TAX, WALES

The Land Transaction Tax (Modification of Special Tax Sites Relief) (No. 2) (Wales) Regulations 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Schedule 21A to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 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 further sites in Ynys Môn, and paragraph 5 to include the relief period for that new special tax site.

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 1209 (Cy. 196)

TRETH TRAFODIADAU TIR, CYMRU

Rheoliadau Treth Trafodiadau Tir (Addasu Rhyddhad ar gyfer Safleoedd Treth Arbennig) (Rhif 2) (Cymru) 2025

Gwnaed *19 Tachwedd 2025*

Yn dod i rym am 12.00 a.m. ar 21 Tachwedd 2025

Mae Gweinidogion Cymru, drwy arfer y pŵer 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.

Yn unol ag adran 79(2)(d) o'r Ddeddf honno(**2**), 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 Safleoedd Treth Arbennig) (Rhif 2) (Cymru) 2025.

(2) Daw'r Rheoliadau hyn i rym am 12.00 a.m. ar 21 Tachwedd 2025.

(**1**) 2017 dccc 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).

2025 No. 1209 (W. 196)

LAND TRANSACTION TAX, WALES

The Land Transaction Tax (Modification of Special Tax Sites Relief) (No. 2) (Wales) Regulations 2025

Made *19 November 2025*

Coming into force at 12.00 a.m. on 21 November 2025

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.

In accordance with section 79(2)(d) of that Act(**2**), 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 Special Tax Sites Relief) (No. 2) (Wales) Regulations 2025.

(2) These Regulations come into force at 12.00 a.m. on 21 November 2025.

(**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).

Addasu rhyddhad ar gyfer safleoedd treth arbennig

2.—(1) Mae Atodlen 21A(**1**) i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (rhyddhad ar gyfer safleoedd treth arbennig) wedi ei diwygio fel a ganlyn.

(2) Ar ôl paragraff 2(b) (ystyr safle treth arbennig) mewnosoder—

"(c) Rheoliadau Dynodi Safleoedd Treth Arbennig (Porthladd Rhydd Ynys Môn) 2025 (O.S. 2025/1079) fel y'u gwnaed ar 14 Hydref 2025."

(3) Ar ôl paragraff 5(b) (ystyr cyfnod rhyddhad) mewnosoder—

"(c) i'r graddau y mae'r cyfeiriad yn ymwneud â'r safle treth arbennig a grybwyllir ym mharagraff 2(c), yw'r cyfnod sy'n dechrau â 21 Tachwedd 2025 ac sy'n dod i ben â 30 Medi 2029."

Modification of relief for special tax sites

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

(2) After paragraph 2(b) (meaning of special tax site) insert—

"(c) the Designation of Special Tax Sites (Anglesey Freeport) Regulations 2025 (S.I. 2025/1079) as made on 14 October 2025."

(3) After paragraph 5(b) (meaning of relief period) insert—

"(c) in so far as the reference relates to the special tax site mentioned in paragraph 2(c), the period beginning with 21 November 2025 and ending with 30 September 2029."

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
19 Tachwedd 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
19 November 2025

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

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(**1**) Mewnosodwyd Atodlen 21A gan O.S. 2024/1193 (Cy. 195), ac fe'i diwygiwyd gan O.S. 2025/54 (Cy. 14).

(**1**) Schedule 21A was inserted by S.I. 2024/1193 (W. 195), and amended by S.I. 2025/54 (W. 14).

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