

Draft Regulations laid before Senedd Cymru under section 79(2)(d) of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, for approval by resolution of Senedd Cymru.

DRAFT WELSH STATUTORY
INSTRUMENTS

2025 No. (W.)

**LAND TRANSACTION TAX,
WALES**

**The Land Transaction Tax
(Modification of Special Tax Sites
Relief) (No. 3) (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 the Flintshire and Wrexham Investment Zone, 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.

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Made

Coming into force

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, 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. 3) (Wales) Regulations 2025.

(2) These Regulations come into force at 12:01 a.m. on 21 November 2025.

Modification of relief for special tax sites

2.—(1) Schedule 21A(2) to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales)

(1) 2017 anaw 1.

(2) Schedule 21A was inserted by S.I. 2024/1193 (W. 195), amended by S.I. 2025/54 (W. 14), and S.I. 2025/1079.

Act 2017 (relief for special tax sites) is amended as follows.

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

“(d) the Designation of Special Tax Sites (Flintshire and Wrexham Investment Zone) Regulations 2025 (S.I. 2025/1080) as made on 14 October 2025.”

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

“(d) in so far as the reference relates to the special tax site mentioned in paragraph 2(d), the period beginning with 21 November 2025 and ending with 30 September 2034.”

Name

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

Date