
STATUTORY INSTRUMENTS

2018 No. 214 (C. 21)

LANDFILL TAX

STAMP DUTY LAND TAX

The Wales Act 2014, Sections 16 and 19
(Disapplication of UK Stamp Duty Land Tax and
UK Landfill Tax) (Appointed Date) Order 2018

Made - - - - 21st February 2018

The Treasury make the following Order in exercise of the powers conferred by sections 16(4) and 19(3) of the Wales Act 2014⁽¹⁾.

Citation

1. This Order may be cited as the Wales Act 2014, Sections 16 and 19 (Disapplication of UK Stamp Duty Land Tax and UK Landfill Tax) (Appointed Date) Order 2018.

Appointed Date

2. 1st April 2018 is the date appointed for the purposes of the following provisions of the Wales Act 2014—

- (a) section 16(4) (effective date for land transactions: disapplication of UK stamp duty land tax); and
- (b) section 19(3) (date of disposals: disapplication of UK landfill tax).

21st February 2018

Andrew Stephenson
Rebecca Harris
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

The Order appoints 1st April 2018 as the date for the purposes of sections 16(4) and 19(3) of the Wales Act 2014 (“the Act”). The effect is as follows:

First, the disapplication of stamp duty land tax to Wales for land transactions with an effective date on or after 1st April 2018, with two exceptions under section 16(5) and (6) of the Act. The exceptions are transactions where the contract was entered into on or before 17th December 2014 (the date the Act was passed) and which were either substantially performed on or before that date, or are not excluded under section 16(6) of the Act. A land transaction tax will replace stamp duty land tax in Wales.

Second, the disapplication of landfill tax to Wales for disposals made on or after 1st April 2018. A tax on disposals to landfill will replace landfill tax in Wales.

A Tax Information and Impact Note has not been prepared for the instrument as it gives effect to previously announced policy and is an appointed date order.

NOTE AS TO EARLIER COMMENCEMENT ORDER

(This note is not part of the Order)

The following provision of the Wales Act 2014 has been brought into force by a commencement order made before the date of the Order:

<i>Provision</i>	<i>Date of commencement</i>	<i>S.I.No.</i>
Section 20	1st January 2017	2016/1264 (C.88)