



Llywodraeth Cymru
Welsh Government

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Land Transaction Tax Special Tax Sites Relief: summary of responses

Responses to the consultation on the Welsh Government's proposals to amend the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

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Overview

This document summarises the responses to the consultation on the Welsh Government's proposals to amend the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017. The amendments will provide a relief from land transaction tax for qualifying transactions within a designated Welsh special tax site.

While there was no statutory duty to consult, consulting respects the well-established public law principles, as there was likely to be a legitimate expectation that the Welsh Government will consult on this matter.

The consultation took place over a period of 8 weeks, which is shorter than the standard consultation period of 12 weeks. However, given the technical and area specific nature of the draft legislative provisions, a shorter public consultation exercise was deemed reasonable in the circumstances.

Consultation on the proposals took place over the period 19 December 2023 to 18 February 2024 and 5 responses were received. The Welsh Government has considered all the responses to this consultation and would like to thank all respondents.

Action required

This document is for information only.

Further information and related documents

Large print, Braille and alternative language versions of this document are available on request.

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Freeport Programme in Wales:

[Freeport Programme in Wales](#) on GOV.WALES

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Additional copies

This summary of response and copies of all the consultation documentation are published in electronic form only and can be accessed on the Welsh Government's website.

The consultation documentation can be found here:

[Land Transaction Tax Special Tax Sites Relief](#)

The consultation document was also available in Welsh:

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1.0 Introduction

1.1 This consultation sought views on proposed legislative amendments to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA 2017”). The amendments will provide a relief from land transaction tax (“LTT”) for qualifying transactions within a designated Welsh special tax site for a fixed period of time. This will include qualifying transactions within the proposed Welsh freeports and, where appropriate, for investment zone(s) (“IZ(s)”) in Wales. If the LTT relief applying to IZs is to be different to that provided in Freeports, further policy development and consultation may be required and additional regulations prepared to amend the LTTA 2017.

1.2 In March 2023, the Welsh and UK governments jointly announced the Celtic Freeport and Ynys Mon Freeport as the successful bidders to progress to the Outline Business Case (“OBC”) stage for freeport status. The Welsh freeports will provide tax and customs duty incentives to new businesses establishing themselves in the freeport area or to existing businesses in the freeport area that expand their operations.

1.3 The tax incentives include targeted relief from employer national insurance contributions, enhanced structures and buildings allowances, and enhanced capital allowances. These particular tax incentives relate to UK government reserved taxes. Tax incentives in England are also provided for non-domestic rates (“NDR”) and stamp duty land tax (“SDLT”). Both are devolved matters for the Welsh Ministers and the Senedd. SDLT was devolved to Wales in 2018 and replaced by LTT.

1.4 The freeport tax incentives, including the proposed LTT relief, are key drivers of the Programme and have been designed with the intention of helping sites

attract private investment and deliver the policy objectives of the Freeports Programme for Wales.

2.0 Consultation process

2.1 Views were invited on the proposals over an 8-week public consultation period, which began on 19 December 2023 and ended on 18 February 2024. The consultation was published on the consultation pages of the Welsh Government's website. Respondents were able to submit their views and comments on paper, by email or online, and in Welsh or English. Details of the consultation and draft legislation were discussed and emailed to key stakeholders, including the Freeport bidders. The consultation applied to Wales only.

2.2 The consultation document contained 26 questions on the proposed amendments to the LTTA 2017, under the following sections:

- Meaning of special tax site
- Qualifying Special Tax Site Land
- Qualifying manner
- Relief for caretaker and security staff accommodation
- Ancillary land & commercial trade or profession
- Definition of 'excluded rents'
- Full Relief
- Partial Relief and transactions including land within and outwith the designated tax site
- Alternative property finance arrangements
- Claiming the Relief
- Disposal of substantially all of the economic interest of qualifying special tax site land during control period
- Cases where assignment of lease treated as grant of lease

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- Welsh language considerations
- General considerations

2.3 The consultation received a total of 5 responses from professional bodies, public sector, business and one individual responding in a private capacity. This report summarises the responses and does not refer to all the points raised by respondents. The Welsh Government has considered all the responses to this consultation and would like to thank all respondents.

3.0 Summary of responses

3.1 This document provides a summary of the responses received. As a summary document it may not capture every point of detail raised by respondents, but each response has been considered carefully. As there were 26 questions on the proposed amendments to the LTTA 2017, they have been grouped in relation to their sections as detailed in paragraph 2.2.

Meaning of special tax site

Summary of responses:

3.2 Overall the respondents agreed that the provisions as drafted work as intended in defining the meaning of “special tax site”, and that the definition apply to the Welsh freeport sites.

3.3 One respondent did note that the UK government can designate different areas in Wales as a special tax site for the purposes of capital allowances and raised a concern that these may differ from those designated as special tax sites by the Welsh Ministers and the Senedd. The respondent stated that to avoid

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confusion, the Welsh Revenue Authority (WRA) should make it clear in their guidance that land purchased in a designated special area for the purposes of capital allowances is not exempt from LTT. They also stated that, as there is no proposed 10% tolerance whereby land outside a special tax site is provided with relief (as is the case with the SDLT relief) that the maps will need to be detailed enough to show the precise boundaries of the sites.

Welsh Government response:

3.4 The concerns raised are noted. However, the creation of the Welsh Freeports is a joint Welsh and UK government ambition and therefore there will be joint agreement of the areas to be designated by the UK government. The area to which the LTT relief will apply will be by reference to the UK government's designation regulations and the associated mapping, which designate areas in Wales as special tax sites. The maps used in the UK government designation regulations should be precise enough for taxpayers to be able to reasonably identify land in the special tax site. The respondents concern should not therefore arise.

Qualifying Special Tax Site Land

Summary of responses:

3.5 The respondents generally agreed that the provisions as drafted clearly define the meaning of "qualifying special tax site land", with one respondent noting that they are largely consistent with the equivalent provisions for SDLT.

3.6 As to whether LTT relief should only be claimed in relation to that land which is within the designated special tax site area, respondents did raise a number of concerns. One respondent noted that by adopting a different policy to that in

England, there is scope for taxpayers to be confused about the extent to which relief will be available. They also stated that this extra complication may discourage investment.

3.7 One respondent noted that the draft regulations had the effect that where less than 10% of the total land was acquired was qualifying land then, even where more than 10% of the land acquired within the tax site was for qualifying purposes, the relief could not be claimed.

3.8 Two respondents highlighted that in some cases it may not be clear from the maps and plans exactly where the tax site boundary is (for example where the boundary line does not follow a clear topographic feature). Having some leeway, due to the relief being available for land outside the designated site (up to 10% in the SDLT equivalent relief), was therefore considered reasonable.

Welsh Government response:

3.9 The Welsh Government note the responses to these questions. However, the Welsh Ministers do not consider that it is appropriate for special tax site relief to be given for land that is outside the special tax site, especially when that land need not be contiguous with the designated area. The Welsh Ministers have made amendments to the regulations to ensure that where 10% or more of the land within the tax site is used for qualifying purpose it will qualify for relief. Additionally, the mapping provided with the designation regulations is considered sufficiently detailed for taxpayers to be able to make a just and reasonable apportionment of the consideration given for the land within and outwith the special tax site.

Qualifying manner

Summary of responses:

3.10 Three of the respondents did not agree that the provisions as drafted work in defining the meaning of “qualifying manner”. Respondents outlined a number of concerns, the majority of which relate to forward funding arrangements.

3.11 Some respondents considered that denying relief for some of the transactions related to a forward funding arrangement may have the unintended consequence of deterring investment. This could undermine the overall policy aim of promoting long-term investment.

Welsh Government response:

3.12 The Welsh Government note the responses to this question. The position in relation to forward funding arrangements is not unique to Wales. In both Scotland and England relief for transactions related to forward funding arrangements is not available. Consideration of the issue is ongoing and if the concerns around the arrangements can be resolved the Welsh Ministers may consider seeking Senedd approval to make subsequent changes to the special tax sites relief.

Relief for caretaker and security staff accommodation

Summary of responses:

3.13 The majority of respondents agree with the provision of relief for caretaker

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and security staff accommodation in both the full and partial special tax site relief.

3.14 One respondent did not think the provisions as drafted provide for relief for caretaker and security staff accommodation as intended. They considered that the relief would be given where the caretaker/security staff accommodation is outwith the special tax site. This is because the provision refers to any part of the total transaction land rather than transaction land situated within the special tax site. The respondent also questions whether the caretaker/security staff accommodation, and the site that they are caretaker/security staff of, must be acquired in the same land transaction.

Welsh Government response:

3.15 The Welsh Government note the responses to these questions. The Welsh Ministers are grateful for these concerns being raised but, consider that the legislation already provides the appropriate reading and do not consider that the drafting of the regulations provides the outcome suggested.

Ancillary land and commercial trade or profession

Summary of responses:

3.16 Respondents agreed that the provisions as drafted work as intended in defining the meaning of “ancillary” and doing something “in the course of a commercial trade or profession”. One respondent did suggest ancillary land which is outside a special tax site should qualify for relief. Furthermore, a respondent considered that the definition of a property rental business could be made clearer.

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3.17 Most of the respondents agreed that the provisions as drafted provide for relief for other land that is ancillary to the land used in a qualifying manner.

Welsh Government response:

3.18 The Welsh Government note the responses to these questions. The Welsh Ministers have decided to retain the definition of a property rental business as it matches that in the legislation for SDLT in England and for land and buildings transaction tax in Scotland. Furthermore, it is considered to operate as intended without any amendments needed.

Definition of ‘excluded rents’

Summary of responses:

3.19 Overall the respondents agreed that it was appropriate for the relief not to be extended to caravan sites. Some respondents raised the issue that the caravan site would only be excluded from claiming special tax site relief if it was, or was in part, carried on as a trade. Therefore, rental income alone from a caravan site would not result in the rents being treated as excluded rents.

3.20 In relation to the inclusion of income arising from REITs as excluded rents for the purposes of claims to special tax site relief a number of respondents questioned their inclusion as excluded rents for the purposes of the special tax sites relief. In particular, that the rights might be treated as an asset of a property rental business and by their nature the income does not derive from the land acquired but the holding of interests in the REIT.

3.21 In relation to the case where income arises to a limited liability partnership in a winding up a number of responses made the point that if the excluded rents

rule for the special tax sites relief “included in the definition an L[L]P going into liquidation holding transaction land would trigger a clawback as the buyer (the L[L]P partners) would no longer be exploiting the land as a source of non-excluded rents thereby exacerbating the problems for the L[L]P.”

3.22 One respondent commented that although the treatment outlined for the LTT relief “is disadvantageous compared to [the] English legislation, the widening of the definition is not anticipated to have any negative impact on the delivery of the special tax sites.”

Welsh Government response:

3.23 The Welsh Government note the responses to these questions. As the Welsh Ministers consider the risk of a caravan site being established in the special tax site without other trading activity being carried on is limited. The regulations will not be amended to include this other type of caravan site thereby providing a simpler definition.

3.24 On the basis of the information provided it is no longer considered appropriate to include the dividend income from REITs and income arising out of an interest in a limited liability partnership winding up within the definition of excluded rents. Therefore, neither will be included within the meaning of excluded rents for the purpose of the LTT special tax site relief.

Full Relief

Summary of responses:

3.25 The majority agreed that the legislation met its intended purpose. It was also noted that no amendments were necessarily required, but a respondent

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considered that full relief is available where all of the land is in a designated tax site and at least 90% of the consideration is attributable to land that the buyer intends to be used in a qualifying manner. The policy intent at Q3 and the drafting at Q4 is also mentioned.

Welsh Government response:

3.26 The Welsh Government note the responses to these questions. The respondent is correct and relief for all of the consideration given for the land within the special tax site if at least 90% of the consideration is attributable to land that the buyer intends to be used in a qualifying manner. Relief on the full consideration given for the land within the special tax site is though given through the mechanics of the partial relief rules because less than 100% of the consideration given qualifies for relief under the full relief rules.

Partial Relief

Summary of responses:

3.27 The majority of respondents agreed that the intention to provide partial relief was achieved by the draft legislation. However, one respondent did highlight that paragraphs 6, 7 and 8 of the draft regulations do not quite meet the policy intent as described in the question. They cited the situation where a transaction included significant land outside the special tax site but that the land within the special tax site was used in a qualifying manner but in total it represented less than 10% of the total consideration given. In such a case the special tax site relief would not be available on the consideration given for the land within the special tax site. One response also noted that those claiming the relief will need to evidence the basis for any just and reasonable apportionment and commented that it would be helpful to understand the type of evidence

which the WRA will expect to see in order to justify such apportionments.

Welsh Government response:

3.28 The Welsh Government note the responses to these questions. In relation to partial relief scenario where less than 10% of the total consideration given for the transaction is for qualifying land special tax site the Welsh Ministers consider that whilst the likelihood of the scenario arising is remote, the regulations will be amended to provide relief in scenarios such as that raised. Just and reasonable apportionments of land and the consideration given for it are fact based and a number of other such apportionments are already necessary in the LTTA and in other taxes. Such apportionments will also, in some circumstances, be necessary for the SDLT and land and buildings transaction tax (LBTT) special tax site reliefs as taxpayers will need to establish whether the consideration for land outwith the special tax site represents more or less than 10% of the total consideration in order to establish if the full or partial relief in those regimes applies. The guidance provided is a matter for the WRA, but they will address this issue in their guidance.

Land transactions including land within and outwith the designated tax site

Summary of responses:

3.29 The majority of respondents agreed that the provisions as drafted achieve the policy intent that land outside the special tax site will not receive any LTT relief. However, one respondent stated that this was dependant on the site areas being precisely identified. Two respondents also referred to earlier responses which stated that having some leeway for small areas of land outside the designated special tax site would help ensure disputes between the WRA and

taxpayers over the area designated and the land acquired could be avoided.

3.30 It was also noted that it would be helpful to include the consultation examples of how the full and partial relief will operate in the WRA's guidance.

Welsh Government response:

3.31 The Welsh Government note the responses to these questions. The Welsh Ministers, for reasons stated earlier, do not consider that it is appropriate for a relief for land in a geographically defined area to be given on property acquired outside that geographical area. The Welsh Ministers acknowledge that for some transactions this may require additional effort to establish the area to which the relief is to apply, but that is considered to arise due to the nature of a relief defined by location.

Alternative property finance arrangements

Summary of responses:

3.32 The majority of respondents agreed that the existing rules in relation to alternative finance arrangements and the withdrawal of the relief are suitable for the LTT special tax site relief.

Welsh Government response:

3.33 The Welsh Government note the responses to this question.

Claiming the Relief

Summary of responses:

3.34 The respondents largely agreed that the provisions achieve the policy intent and will enable taxpayers to claim special tax site relief. However, one respondent outlined that it is important to ensure the relief is achieving its objectives at an appropriate cost and any administrative burdens minimised. Another respondent also noted that section 61A(5)(a) of Finance Act 2003 ensures that the SDLT equivalent relief must be claimed up to one year and 14 days beginning with the end of the applicable sunset date of the relevant special tax site.

Welsh Government response:

3.35 The Welsh Government notes the comments made. The Welsh Ministers want taxpayers to be entitled to claim relief where appropriate. The SDLT rule will mean that those taxpayers who do not send in their return (or amendment to their return) within the statutory time limits for submitting the return will not be able to claim the relief. The draft LTT regulations currently do not provide such a time limitation and therefore returns sent in late will be able to claim the special tax site relief (as is the case for other reliefs provided in LTT). The likelihood of large numbers of late returns related to transactions within the special tax sites is remote. Therefore, the rules relating to the timing of claims that apply to other reliefs will also apply to the special tax site relief too.

Disposal of substantially all of the economic interest of qualifying special tax site land during control period

Summary of responses:

3.36 The majority of the respondents agreed with the proposal that the LTT special tax site relief should provide for the withdrawal rules not to apply where the person who has claimed relief has disposed of substantially all their economic interest in the land bought in the transaction during the control period. They agreed that such a rule will be helpful in simplifying the obligations placed on taxpayers and that the market value of £40,000 was reasonable figure to achieve this simplification.

3.37 There was a mixed response as to whether any avoidance opportunities will be created by the provision of this rule, with respondents stating they were undecided or stating they did not think any avoidance opportunities will be created. Where respondents were undecided, they did acknowledge that it was unlikely that any anti-avoidance opportunities will be created. One respondent did, though, note that a person with a market rent lease will probably have a land interest with a nominal value and so it could appear that their acquisition of such a lease could be the 'final transaction' and hence there would be no possible withdrawal of the relief during the control period.

Welsh Government response:

3.38 The Welsh Government is pleased that the intention to simplify the withdrawal rules where a buyer has disposed of substantially all their interest in the property (for example they have granted a very long lease but retain the freehold interest) was welcomed. The Welsh Ministers do not consider that an acquisition can also be a final transaction for the purposes of the withdrawal

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rules because the legislation relating to the control period envisages at least two transactions; one transaction to acquire and one to dispose. An acquisition alone cannot therefore both be an acquisition and the final transaction. However, to make this clearer an amendment has been made to the draft legislation introducing the concept of a 'relieved transaction' to help identify the transaction to which the relief has been claimed.

Cases where assignment of lease treated as grant of lease

Summary of responses:

3.39 The majority of respondents agreed that the assignment of a lease should be treated as a grant of lease where the rent element has not been charged tax due to previous claims to relief, but the new buyer cannot claim a relief, if for example the period it is available has passed. This will make the special tax site relief rules apply as they do to other LTT relief claims and assignments of leases. Respondents also considered the draft regulations achieve the intended outcome.

3.40 Two respondents did not agree and made a number of points in support of their position. One respondent stated the relief is not based on characteristics of the assignor or assignee but of the land itself and the purpose to which the land is put. Until the sunset date is reached the assignee would most likely be able to claim special tax sites relief on the assignment. This is because it is unlikely that in practice the use of leased property would fundamentally be changed within this period (for example from commercial to residential use) as this would have to be agreed with the landlord, would likely need local authority consent and would require the lease to be amended (possibly with LTT payable on the amendment). After the sunset date, it is not possible for the land to have those qualifying characteristics, whatever the use to which it is put. Therefore, even if

the land remained used for a qualifying purpose, the LTT charge is effectively reinstated for the assignee but had the assignor remained the owner of the lease after the sunset date, there is no reinstatement of the charge.

Welsh Government response:

3.41 The Welsh Government note the responses to these questions. Whilst the Welsh Ministers acknowledge a person who is assigned a lease after the period the special tax site relief is available will be required to pay LTT on the rents even where the rents have previously been the subject of a special tax site relief claim the Welsh Ministers consider that to be the correct outcome. Once the relief is no longer available to taxpayers then it is considered correct that taxpayers assigned a lease should, if the rents have not previously been brought into charge, pay tax on the rents as is the case for other situations where a lease is assigned, and relief is not available to the assignee. In particular, it would not seem the correct outcome if taxpayers were benefitting from a relief provided to a different person many years after the relief is no longer available.

Welsh language considerations

Summary of responses:

3.42 Most of the respondents did not answer question 24 or 25 as they felt it was not their area of expertise. However, one respondent considered that the Welsh drafts of these amendments will promote a sense of cultural pride and identity among Welsh citizens.

The two respondents who answered question 25 did not consider that the legislation needed amending to:

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- have positive effects or more positive effects on using the Welsh language and on not treating the Welsh language less favourably than English
- or mitigate any negative effects on using the Welsh language and on not treating the Welsh language less favourably than English.

Welsh Government response:

3.43 The Welsh Government note the responses to these questions.

General considerations

Summary of responses:

3.44 It was suggested where the qualifying land ceases to be used exclusively in a qualifying manner during the control period, the current drafting of paragraph 10 of the draft Schedule envisages a full withdrawal of the special tax site relief. Given partial relief is available when the land is acquired the respondent suggested a partial withdrawal of relief rule should be provided.

3.45 It was also proposed that clarification of paragraph 12 of the draft Schedule should be provided as if the buyer transfers the qualifying land to a connected person and subsequently does not retain any other interest in that qualifying land, the withdrawal would cease to apply.

3.46 One respondent commented that, although they were in favour of drawing on existing UK Parliament definitions from a simplification perspective, they had some reservations about incorporating them into LTT legislation by reference to the UK statutory provision instead of including the adopted text in full.

3.47 One respondent considered the amendments of the Land Transaction Tax

and Anti-avoidance of Devolved Taxes (Wales) Act 2017 were comprehensive and met all intended outcomes.

Welsh Government response:

3.48 The Welsh Government notes the responses to this question. The Welsh Ministers wish, as in the other land transaction taxes in the UK, to maintain the full withdrawal of relief rule to ensure the land acquired on which relief is claimed is fully, and quickly, put into use to enhance employment and business activity within the designated special tax site. Guidance will be provided by the WRA in relation to the application of the rules, including providing examples where the withdrawal of relief rules are triggered.

3.49 The Welsh Tax Acts already include a significant number of cross references to other UK tax legislation. The Welsh Ministers consider that the use of cross references in these circumstances is acceptable. Restating the definitions would require a large number of provisions, which would be disproportionate given these terms are not key to understanding how the relief operates. It also ensures that any future changes to the UK Act definitions are picked up. The Welsh Tax Acts already include a significant number of cross references to other UK tax legislation.

4.0 Next steps

4.1 All the responses to this consultation have been analysed, considered and helped the Welsh Government further develop the proposed changes to the LTTA 2017.

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Details of respondents to the consultation

The following table sets out the number of respondents from each of the categories that were established for this consultation.

Category of respondent	Number of respondents
Business	1
Local Authority	
Local Authority Councillor responding in a personal capacity	
Government Agency / Other Public Sector (including Community / Town Councils)	1
Professional Body / Interest Group	2
Voluntary sector (community groups, volunteers, self help groups, co-operatives, enterprises, religious, not for profit organisations)	
Other groups not listed above	
Responding in a private capacity	1

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