

Welsh Government

Consultation response form

**Consultation Number: 49299**

**Consultation on land transaction tax reliefs.**

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| **Overview** | **The Welsh Government wants to hear the public’s views on proposals to abolish land transaction tax (LTT) multiple-dwellings relief, and to extend an existing LTT relief to Welsh local authorities when purchasing property for social housing purposes. The Welsh Government is also interested in views on the option of amending the rules related to the purchase of six or more dwellings in a single transaction, and options to review or amend other LTT reliefs.** |
| **How to respond** | Please respond to this consultation by answering the questions set out within this document by **19 May 2024**. Responses can be submitted in a number of ways: **Online:** [Respond online](https://www.smartsurvey.co.uk/s/NLSSP1/)**Email:** LTT.Reliefs.Consultation@gov.wales**Post:** Land transaction tax reliefs public consultationTax Strategy and Intergovernmental Relations DivisionWelsh TreasuryWelsh Government Cathays Park Cardiff. CF10 3NQ.**Responses to this consultation should arrive by 19 May 2024**  |

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| **Contact details** | For further information:Email: LTT.Reliefs.Consultation@gov.walesTelephone: 03000 256802 / 03000 253 570 |
| **Please complete:** |
| **Date:**  |
| Name: |  |
| Your Position *(if applicable):* |  |
| Your Organisation *(if applicable):* |  |
| Preferred contact details: Email address / Telephone Number / Adress:  |  |
| **Confidentiality** |
| Responses to consultations are likely to be made public, on the internet or in a report. **If you would prefer your response to remain anonymous, please tick here:**  [ ]  |
| **Type***(please select one from the following)* | Business | [ ]  |
|  | Local Authority | [ ]  |
|  | Local Authority Councillor responding in a personal capacity | [ ]  |
|  | Government Agency / Other Public Sector (including Community / Town Councils) | [ ]  |
|  | Professional Body / Interest Group | [ ]  |
|  | 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 | [ ]  |

**Consultation questions**

**1] LTT multiple-dwellings relief**

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| **Q1.1** | The Welsh Government will make the final decisions on the proposal to abolish LTT multiple-dwelling relief (MDR) taking into account the responses to this consultation, any other relevant comments expressed elsewhere, ongoing analysis of impacts, and the Welsh Government’s tax principles.These tax principles state that Welsh taxes should raise revenue to fund public services as fairly as possible, deliver Welsh Government policy objectives, be clear, stable and simple, be developed through collaboration and involvement, andcontribute directly to the Well Being of Future Generations Act goal of creating a more equal Wales. Do you agree the proposal to abolish LTT MDR set out in this consultation aligns with the Welsh Government’s tax principles?

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| **Please tick one of the following:** |
| Strongly Agree | Agree | Neither  | Disagree | Strongly disagree |

Additional comment: |

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| **Q1.2** | Do you think the abolition of LTT MDR will negatively impact the private rented sector in Wales?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

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| **Q1.3** | Do you think the abolition of LTT MDR will negatively impact any others in Wales?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

**2] Transactions involving six or more dwellings**

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| **Q2.1** | The Welsh Government will make the final decisions on whether to review and/or abolish the six dwellings rule taking into account the responses to this consultation, any other relevant comments expressed elsewhere, ongoing analysis of impacts, and the Welsh Government’s tax principles.These tax principles state that Welsh taxes should raise revenue to fund public services as fairly as possible, deliver Welsh Government policy objectives, be clear, stable and simple, be developed through collaboration and involvement, andcontribute directly to the Well Being of Future Generations Act goal of creating a more equal Wales. Do you agree the proposal to abolish the six dwellings rule alongside the abolition of LTT MDR, aligns with the Welsh Government’s tax principles?

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| **Please tick one of the following:** |
| Strongly Agree | Agree | Neither  | Disagree | Strongly disagree |

Additional comment: |

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| **Q2.2** | Do you think the abolition of the six dwellings rule, alongside the abolition of LTT MDR, would discourage or prevent buyers from entering into multiple-dwelling transactions?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

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| **Q2.3** | Do you think the abolition of the six dwellings rule, alongside the abolition of LTT MDR, would negatively impact the private rented sector in Wales?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

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| **Q2.4** | Do you think the abolition of the six dwellings rule, alongside the abolition of LTT MDR, would negatively impact others in Wales?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

**3] LTT and social housing**

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| **Q3.1** | The Welsh Government will make the final decisions on whether to propose this change to LTT reliefs, taking into account the responses to this consultation, any other relevant comments expressed elsewhere, ongoing analysis of impacts, and the Welsh Government’s tax principles.These tax principles state that Welsh taxes should raise revenue to fund public services as fairly as possible, deliver Welsh Government policy objectives, be clear, stable and simple, be developed through collaboration and involvement, andcontribute directly to the Well Being of Future Generations Act goal of creating a more equal Wales. Do you agree the proposal to extend LTT relief to Welsh LAs when purchasing property for use in social housing aligns with the Welsh Government’s tax principles?

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| **Please tick one of the following:** |
| Strongly Agree | Agree | Neither  | Disagree | Strongly disagree |

Additional comment: |

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| **Q3.2** | Do you agree that the current rules should be amended to provide broadly the same relief to Welsh LAs that is currently provided to registered social landlords?

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| **Please tick one of the following:** |
| Strongly Agree | Agree | Neither  | Disagree | Strongly disagree |

Additional comment: |

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| **Q3.3** | Do you agree that the impact outlined above would occur?

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| **Please tick one of the following:** |
| Strongly Agree | Agree | Neither  | Disagree | Strongly disagree |

Additional comment: |

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| **Q3.4** | Do you think the proposal to extend LTT relief to Welsh LAs when purchasing property for use in social housing would negatively impact anyone in Wales?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

**Impact on local authorities**. We welcome all responses to question 3.5, and in particular those of local authorities.

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| **Q3.5** | Would the change described in consultation issue three be beneficial in terms of supporting housing plans for your local authority, or any other Welsh local authorities?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

**4] Other LTT reliefs**

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| **Q4.1** | With the Welsh Government’s aims and objectives in mind, are there other LTT rules, including reliefs, which you feel should be considered for review, for instance to support the Welsh Government’s housing commitments?

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

**5] The Welsh language**

The Welsh Government invites views on any likely effects on opportunities to use the Welsh language and on not treating the Welsh language less favourably than English. What, in your opinion, would be the likely effects of these proposals on the Welsh language?

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| **Q5** | **Q5.1**Do you think that there are opportunities to promote any positive effects?

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| **Please tick one of the following:** | Yes | No |

Additional comment:**Q5.2**Do you think that there are opportunities to mitigate any adverse effects?

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| **Please tick one of the following:** | Yes | No |

Additional comment:**Q5.3**In your opinion, could the proposals be formulated or changed so as to have positive effects or more positive effects on using the Welsh language and on not treating the Welsh language less favourably than English?

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| **Please tick one of the following:** | Yes | No |

Additional comment:**Q5.4**In your opinion, could the proposals be formulated or changed so as to mitigate any negative effects on using the Welsh language and on not treating the Welsh language less favourably than English

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| **Please tick one of the following:** | Yes | No |

Additional comment: |

**6] Other Comments**

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| **Q6** | We have asked a number of specific questions. If you have any related issues which we have not specifically addressed, please use the space below to report them: |

Responses to consultations could be made public, on the internet or in a report. If you would prefer your response to remain anonymous, please tick here:

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