



Llywodraeth Cymru
Welsh Government

WRITTEN STATEMENT BY THE WELSH GOVERNMENT

TITLE	The Land Transaction Tax (Modification of Special Tax Sites Relief) (No.2) (Wales) Regulations 2025 and, The Land Transaction Tax (Modification of Special Tax Sites Relief) (No.3) (Wales) Regulations 2025
DATE	21 October 2025
BY	Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language

I am pleased to announce that today I have laid two sets of draft regulations to make changes to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTТА 2017”) to extend the land transaction tax (“LTT”) special tax sites relief to sites designated by the UK government in North Anglesey, as part of the Ynys Môn Freeport, and in the Flintshire and Wrexham Investment Zone (IZ).

The Land Transaction Tax (Modification of Special Tax Sites Relief) (No.2) (Wales) Regulations 2025 amends Schedule 21A of LTТА 2017 to provide LTT relief for the North Anglesey special tax sites located within the Ynys Môn Freeport.

The Land Transaction Tax (Modification of Special Tax Sites Relief) (No.3) (Wales) Regulations 2025 amends Schedule 21A of LTТА 2017 to provide LTT relief for the special tax sites located within the Flintshire and Wrexham IZ.

The tax incentives, including LTT special tax sites relief, are integral to both the Welsh Freeports Programme and IZs Programme and have been designed with the intention of helping sites attract private investment and deliver the policy objectives of each programme.

I look forward to the debate on both sets of regulations on the 18 November 2025.

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

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

[Explanatory Memorandum to the Land Transaction Tax \(Modification of Special Tax Sites Relief\) \(No.2\) \(Wales\) Regulations 2025](#)

The Land Transaction Tax (Modification of Special Tax Sites Relief) (No.3) (Wales) Regulations 2025

[The Land Transaction Tax \(Modification of Special Tax Sites Relief\) \(No.3\) \(Wales\) Regulations 2025](#)

[Explanatory Memorandum to the Land Transaction Tax \(Modification of Special Tax Sites Relief\) \(No.3\) \(Wales\) Regulations 2025](#)