

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government



Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref: WQ82645

Rhys ab Owen MS
Member of the Senedd for South Wales Central
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Ty Hywel
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16 November 2021

Dear Rhys,

Further to my response to WQ82645, I am writing to let you know that I intend to bring forward legislation next year that will allow extensions to be given to the 36-month residential LTT higher rates refund period in cases where exceptional circumstances relating to unsafe cladding have affected the sale of a former main residence.

This will mean that people who are, and have been, unable to sell their properties due to issues relating to unsafe cladding will be able to claim a refund of the LTT higher rates payment beyond the standard 36-month refund period.

I have published a written statement to announce my intention to make these legislative changes and this can be found here: <https://gov.wales/written-statement-land-transaction-tax-higher-residential-rates-refund-period-extension-where>.

Yours sincerely,

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.