

*Draft Order laid before Parliament under section 150(5) of the Government of Wales Act 2006, for approval by resolution of each House of Parliament.*

---

DRAFT STATUTORY INSTRUMENTS

---

**2018 No.**

**CONSTITUTIONAL LAW  
DEVOLUTION, WALES  
TAXES**

The Tax Collection and Management (Wales) Act 2016 and the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Consequential Amendments) Order 2018

*Made* - - - - *\*\*\**

*Coming into force in accordance with article 1(2)*

The Secretary of State, in exercise of the powers conferred by section 150(1) and (2) of the Government of Wales Act 2006<sup>(1)</sup>, makes the following Order.

In accordance with section 150(5) of that Act, a draft of this Order was laid before Parliament and was approved by a resolution of each House of Parliament.

**Citation and commencement**

1.—(1) This Order may be cited as the Tax Collection and Management (Wales) Act 2016 and the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Consequential Amendments) Order 2018.

(2) This Order comes into force on the day after the day on which it is made.

**Amendment of House of Commons Disqualification Act 1975**

2. In Part 3 of Schedule 1 to the House of Commons Disqualification Act 1975<sup>(2)</sup> (other disqualifying offices), at the appropriate place insert the following entry—

---

(1) 2006 c. 32.  
(2) 1975 c. 24.

---

**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: *The Tax Collection and Management (Wales) Act 2016 and the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (Consequential Amendments) Order 2018 No. 1237*

---

“Chairperson of the Welsh Revenue Authority appointed under section 3(1)(a) of the Tax Collection and Management (Wales) Act 2016<sup>(3)</sup> and members of the Authority appointed under section 3(1)(b) of that Act.”

#### **Amendment of Freedom of Information Act 2000**

**3.** In Part 6 of Schedule 1 to the Freedom of Information Act 2000<sup>(4)</sup> (other public bodies and offices: general), at the appropriate place insert the following entry—

“The Welsh Revenue Authority.”

#### **Amendment of Public Interest Disclosure (Prescribed Persons) Order 2014**

**4.** In the Schedule to the Public Interest Disclosure (Prescribed Persons) Order 2014<sup>(5)</sup>, at the appropriate place insert the following entry—

“The Welsh Revenue Authority	Matters relating to devolved taxes (within the meaning of section 116A(4) of the Government of Wales Act 2006)”
------------------------------	---

---

#### **Amendment of Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017**

**5.** In regulation 45(14) of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017<sup>(6)</sup>, insert after paragraph (e)—

“(ea) land transaction tax (within the meaning of section 2 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017<sup>(7)</sup>);”.

Date *Name*  
Secretary of State for Wales

---

(3) 2016 anaw 6.  
(4) 2000 c. 36.  
(5) SI 2014/2418, to which there are amendments not relevant to this Order.  
(6) SI 2017/692, to which there are amendments not relevant to this Order.  
(7) 2017 anaw 1.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provision consequential on the establishment of the Welsh Revenue Authority by the Tax Collection and Management (Wales) Act 2016 and on the creation of land transaction tax by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

Article 2 inserts a reference to the Welsh Revenue Authority in Schedule 1 to the House of Commons Disqualification Act 1975 so as to disqualify the chairperson and non-executive members of the Authority from being members of the House of Commons.

Article 3 lists the Welsh Revenue Authority as a public body in Part 6 of Schedule 1 of the Freedom of Information Act 2000 (so bringing the Authority within the definition of “Welsh public authority” in section 83 of that Act).

Article 4 inserts a reference to the Welsh Revenue Authority in Schedule 1 to the Public Interest Disclosure (Prescribed Persons) Order 2014. This enables a protected disclosure (within the meaning of Part 4A of the Employment Rights Act 1996) about devolved taxes to be made to the Authority.

Article 5 adds a reference to land transaction tax to regulation 45 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017. Under those Regulations, the Commissioners for Revenue and Customs are required to maintain a register of the beneficial owners of certain trusts. This amendment ensures that a trust, the trustees of which are liable to pay land transaction tax, is included as a taxable relevant trust.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.