
WELSH STATUTORY INSTRUMENTS

2018 No. 400 (W. 70)

TAXES, WALES

The Welsh Revenue Authority (Powers to Investigate Criminal Offences) Regulations 2018

Made - - - - 22 March 2018

Coming into force - - 1 April 2018

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 114ZA(1) and (2) of the Police and Criminal Evidence Act 1984⁽¹⁾ and section 67A(1) and (2) of the Criminal Justice and Police Act 2001⁽²⁾.

In accordance with section 114ZA(4) of the Police and Criminal Evidence Act 1984 and section 67A(4) of the Criminal Justice and Police Act 2001, a draft of these Regulations was laid before and approved by a resolution of the National Assembly for Wales.

(1) 1984 c. 60. Section 114ZA was inserted by section 185(1) of the Tax Collection and Management (Wales) Act 2016 (anaw 6).
(2) 2001 c. 16. Section 67A was inserted by section 185(2) of the Tax Collection and Management (Wales) Act 2016.