

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 10 – Final Provisions

Section 188 – Power to make consequential etc. provision

227. This section empowers the Welsh Ministers to make regulations to provide for any incidental, consequential, or supplemental provision in relation the Act.

Sections 189 – Regulations

228. This section sets out the National Assembly for Wales procedure to which the various delegated powers will be subject. Subsection (2) specifies the regulations which are to be subject to the affirmative procedure, with all other regulations being subject to the negative procedure.

Section 190 – Issue of notices

229. This section applies where a provision of the Act or any subsequent regulations made under it after enactment, authorises or requires the WRA to issue a notice to a person. The section states how a notice may be issued and how a notice is to be treated as having been received in different circumstances. The section also provides a definition for a “proper address”.

Section 191 – Giving notices and other documents to WRA

230. This section applies where a provision of the Act or any subsequent regulations made under it requires or permits a person to give notice or other documents to the WRA. Any document must be in such form, contain such information and be given in a manner as may be specified by the WRA, but subject to any different provisions made under the Act. The section also sets out circumstances where it does not apply.

Section 192 - Interpretation

231. This section defines what is meant by finally determined in relation to an appeal or referral, and defines various general terms used in the Act.

Section 193 – Index of defined expressions

232. This section provides a Table that lists expressions defined or otherwise explained in the Act.

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

Section 194 - Coming into force

233. This section sets out those sections which will come into force on the day after Royal Assent and states that the other provisions come into force at a time specified in order(s) made by the Welsh Ministers.

Section 195 – Short title

234. This section provides that the short title of the Act is the Tax Collection and Management (Wales) Act 2016.