



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 10

FINAL PROVISIONS

189 Regulations

- (1) Any power to make regulations under this Act—
 - (a) is exercisable by statutory instrument, and
 - (b) includes power to make different provision for different purposes.
- (2) A statutory instrument containing regulations under section 18(2), [^{F1}122(5),] 156 or 172(7) (whether alone or with any other provision) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.
- (3) Any other statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

Textual Amendments

- F1** Word in s. 189(2) inserted (1.4.2018) by virtue of [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 67](#); S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 189.