

*These notes refer to the Welsh Tax Acts etc. (Power to Modify) Act 2022 (c.2)*

---

## **EXPLANATORY NOTES**

### **WELSH TAX ACTS ETC. (POWER TO MODIFY) ACT 2022**

#### **INTRODUCTION**

#### **BACKGROUND AND SUMMARY OF THE ACT**

#### **COMMENTARY ON SECTIONS**

Section 1 – Power to amend the Welsh Tax Acts etc.

Section 2 – Regulations under section 1: supplementary

Section 3 – Policy statement: regulations under Section 1 which have retrospective effect

Section 4 – Procedure for regulations under section 1

Section 5 – Regulations ceasing to have effect: supplementary

Section 6 – Review of operation and effect of this Act

Section 7 – Expiry of the power under section 1

Section 10 – Short title

#### **RECORD OF PROCEEDINGS IN SENEDD CYMRU**