



Welsh Tax Acts etc. (Power to Modify) Act 2022

2022 asc 2

2 Regulations under section 1: supplementary

- (1) Regulations under section 1 may (among other things)—
 - (a) impose landfill disposals tax or land transaction tax;
 - (b) impose or extend a liability to a penalty.
- (2) Regulations under section 1 may also (among other things) make provision that has retrospective effect, as long as—
 - (a) the provision does not retrospectively impose or extend a liability to a penalty;
 - (b) where the provision retrospectively creates any liability to land transaction tax or landfill disposals tax, or to an increased amount of either of those taxes—
 - (i) the Welsh Ministers have made an oral statement to Senedd Cymru, or have laid a written statement before it, indicating their intention to make such provision, and
 - (ii) the provision does not have effect in relation to any period before the statement was made or laid;
 - (c) where the provision retrospectively withdraws an entitlement to a tax credit (within the meaning of section 96 of the [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#)), or reduces such an entitlement—
 - (i) the Welsh Ministers have made an oral statement to Senedd Cymru, or have laid a written statement before it, indicating their intention to make such provision, and
 - (ii) the provision does not have effect in relation to any period before the statement was made or laid.
- (3) Regulations under section 1 may also (among other things)—
 - (a) make different provision for different purposes;
 - (b) make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (4) Regulations under section 1 may not modify—

Changes to legislation: There are currently no known outstanding effects for the Welsh Tax Acts etc. (Power to Modify) Act 2022, Section 2. (See end of Document for details)

- (a) Part 2 of the [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#) or regulations made under that Part (provisions about the Welsh Revenue Authority);
 - (b) regulations made under any of the following provisions of the [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#) (regulations specifying tax bands and tax rates for land transaction tax)—
 - (i) section 24(1);
 - (ii) paragraph 27(4) of Schedule 6;
 - (iii) paragraph 28(1) of that Schedule;
 - (c) regulations made under any of the following provisions of the [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#) (regulations specifying tax rates for landfill disposals tax)—
 - (i) section 14(3);
 - (ii) section 14(6);
 - (iii) section 46(4).
- (5) Regulations under section 1 may not make any provision relating to the investigation of criminal offences.
- (6) Regulations under section 1 may not alter any procedure of Senedd Cymru relating to the making of a statutory instrument under any provision of those Acts.
- (7) The power conferred by section 1 does not affect, and is not affected by, any other power of the Welsh Ministers under the Welsh Tax Acts.

Commencement Information

II S. 2 in force at 9.9.2022, see [s. 9](#)

Changes to legislation:

There are currently no known outstanding effects for the Welsh Tax Acts etc. (Power to Modify) Act 2022, Section 2.