



# Wales Act 2014

## 2014 CHAPTER 29

### PART 2

#### FINANCE

##### *Introductory*

#### **7 Amendments relating to the Commissioners for Revenue and Customs**

- (1) In section 1(1) of the Customs and Excise Management Act 1979 (interpretation), in the definition of “assigned matter”, after “the Scotland Act 1998” insert “ or the Government of Wales Act 2006 ”.
- (2) The Commissioners for Revenue and Customs Act 2005 is amended in accordance with subsections (3) to (13).
- (3) In section 15 (agency), after subsection (2) insert—
  - “(3) For the purposes of section 83 of the Government of Wales Act 2006 (agency arrangements)—
    - (a) the Commissioners are to be treated as a relevant authority, and
    - (b) the officers of Revenue and Customs are to be treated as a relevant authority.”
- (4) Accordingly, the heading to that section becomes “ Agency: Scotland, Northern Ireland and Wales ”.
- (5) In section 17(5) (use of information), in paragraph (a), after “Act,” insert—
  - “(aa) an Act of the National Assembly for Wales or an instrument made under such an Act.”
- (6) Section 18 (confidentiality) is amended in accordance with subsections (7) to (9).
- (7) In subsection (2)—
  - (a) omit “or” at the end of paragraph (h);

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*Changes to legislation: There are currently no known outstanding effects for the Wales Act 2014, Section 7. (See end of Document for details)*

- (b) after paragraph (i) insert “, or
  - (j) which is made to the Welsh Ministers in connection with the collection and management of a devolved tax within the meaning of the Government of Wales Act 2006.”
- (8) In subsection (2A), after “subsection (2)(i)” insert “ or (j) ”.
- (9) In subsection (4)(e), in sub-paragraph (i), after “Act,” insert—
  - “(ia) an Act of the National Assembly for Wales or an instrument made under such an Act,”.
- (10) In section 40(11) (confidentiality), in paragraph (a), after “Act,” insert—
  - “(aa) an Act of the National Assembly for Wales or an instrument made under such an Act,”.
- (11) Section 51 (interpretation) is amended in accordance with subsections (12) and (13).
- (12) In subsection (1), in the definition of “enactment”, after paragraph (b) insert—
  - “(ba) an Act of the National Assembly for Wales,
  - (bb) an instrument made under an Act of the National Assembly for Wales,”.
- (13) After subsection (2A) insert—
  - “(2B) Nor does such a reference include a function which—
    - (a) is conferred on the Commissioners or on officers of Revenue and Customs by or by virtue of an Act of the National Assembly for Wales or an instrument made under such an Act, and
    - (b) relates to a devolved tax within the meaning of the Government of Wales Act 2006.”

<sup>F1</sup>(14) .....

**Textual Amendments**

**F1** S. 7(14) omitted (1.4.2018) by virtue of [Wales Act 2017 \(c. 4\)](#), s. 71(4), [Sch. 6 para. 100](#) (with [Sch. 7 paras. 1, 6](#)); [S.I. 2017/1179](#), reg. 3(r)

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