

---

STATUTORY INSTRUMENTS

---

**2018 No. 892**

**The Wales Act 2014 (Commencement No. 2) Order 2018**

**Appointed tax years**

5. Subject to articles 6 and 8 of this Order, the provisions inserted into GOWA 2006 and ITA 2007 by sections 8 and 9 of the Wales Act 2014 have effect in relation to the tax year<sup>(1)</sup> 2019-20 and subsequent tax years.

---

(1) “Tax year” is defined by section 27 of the Wales Act 2014 to mean a year beginning on 6th April and ending on the following 5th April.