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## EXPLANATORY NOTE

*(This note is not part of these Regulations)*

These Regulations amend section 18(1) of the Tax Collection and Management (Wales) Act 2016 (“the Act”).

The amendments made by these Regulations to the Act permit a “relevant official” as defined by section 17(2) of the Act, to disclose “protected taxpayer information” as defined by section 17(3) of the Act to Her Majesty’s Revenue and Customs and to Revenue Scotland, in connection with their respective functions or with a function of the Welsh Revenue Authority.

The Welsh Minsters’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.