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## EXPLANATORY NOTE

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

These Regulations are made under section 188 of the Tax Collection and Management (Wales) Act 2016 (“the Act”).

Regulation 2 amends Schedule 1 to the Public Contracts Regulations 2015 to provide that the Welsh Revenue Authority (“WRA”) is to be treated as a “central government authority” for the purposes of those Regulations.

Regulation 3 amends Schedule 19 to the Equality Act 2010 to provide that WRA is to be treated as a “relevant Welsh authority” for the purposes of that Act.

Regulation 4 amends the National Assembly for Wales (Disqualification) Order 2015 to provide that the chairperson and non-executive members of WRA are disqualified from becoming members of the National Assembly for Wales.

Regulation 5 amends the Proceeds of Crime Act 2002 in order to make supplemental provision in connection with section 186 (proceeds of crime) of the Act.

The Welsh Ministers’ 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.