
EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 25 January 2018. These provisions relate to:

- (a) the payment of receipts into the Welsh Consolidated Fund;
- (b) the Charter of standards and values;
- (c) the civil investigatory powers of the Welsh Revenue Authority (“WRA”);
- (d) civil penalties relating to investigations;
- (e) interest;
- (f) payment and enforcement;
- (g) reviews and appeals; and
- (h) the investigation of criminal offences by WRA.

Article 3 of this Order commences any provision of the Act that has not been commenced before 1 April 2018 on that date.