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WELSH STATUTORY INSTRUMENTS

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**2019 No. 833**

The Welsh Tax Acts (Miscellaneous  
Amendments) (EU Exit) Regulations 2019

PART 5

Amendment of TCMA

**Amendment of TCMA arising from the withdrawal of the United Kingdom from the European Union**

- 5.—(1) TCMA is amended as follows.
- (2) In section 4 (disqualification for appointment as non-executive member), omit paragraph (c).
  - (3) In section 65(4)(a) (unjustified enrichment: further provision), for “EU legislation” substitute “retained direct EU legislation”.
  - (4) In section 67(11) (cases in which WRA need not give effect to a claim)—
    - (a) omit the words from “in the circumstances” to “contrary to”;
    - (b) in paragraph (a), before “the provisions”, insert “in the circumstances in question, the charge to devolved tax is contrary to”;
    - (c) after paragraph (a), for “or” substitute “and”;
    - (d) for paragraph (b) substitute—
      - “(b) at the time the tax is charged, the rights conferred by those provisions are recognised and available in domestic law by virtue of the European Union (Withdrawal) Act 2018 (c. 16) or any provision made under that Act.”