



Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022

2022 dsc 2

Welsh Tax Acts etc. (Power to Modify) Act 2022

2022 asc 2

Lluniwyd Nodiadau Esboniadol yn gymorth i ddeall y Ddeddf hon ac maent ar gael ar wahân.

Explanatory Notes have been produced to assist in the understanding of this Act and are available separately.

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CYNNWYS

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Welsh Tax Acts etc. (Power to Modify) Act 2022

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Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022

Deddf gan Senedd Cymru i roi pŵer i Weinidogion Cymru i addasu Deddfau Trethi Cymru a rheoliadau a wneir o dan y Deddfau hynny at ddibenion penodedig; ac i wneud darpariaeth at ddibenion cysylltiedig. [8 Medi 2022]

Gan ei fod wedi ei basio gan Senedd Cymru ac wedi derbyn cydsyniad Ei Mawrhydi, deddfir fel a ganlyn:

1 Pŵer i addasu Deddfau Trethi Cymru etc.

- (1) Caiff Gweinidogion Cymru, drwy reoliadau, addasu unrhyw un neu ragor o Ddeddfau Trethi Cymru a rheoliadau a wneir o dan unrhyw un neu ragor o'r Deddfau hynny os ydynt yn ystyried bod yr addasiadau'n angenrheidiol neu'n briodol at unrhyw un neu ragor o'r dibenion a ganlyn neu mewn cysylltiad ag unrhyw un neu ragor ohonynt –
 - (a) sicrhau na osodir treth gwarediadau tirlenwi neu dreth trafodiadau tir pan fyddai gwneud hynny yn anghydnaws ag unrhyw rwymedigaethau rhyngwladol;
 - (b) amddiffyn rhag osgoi trethi mewn perthynas â threth gwarediadau tirlenwi neu dreth trafodiadau tir;
 - (c) ymateb i newid i dreth ragflaenol sy'n effeithio, neu a allai effeithio, ar y symiau a delir i mewn i Gronfa Gyfunol Cymru o dan adran 118(1) o Ddeddf Llywodraeth Cymru 2006 (p. 32);
 - (d) ymateb i benderfyniad llys neu driwlynlys sy'n effeithio, neu a allai effeithio, ar weithrediad unrhyw un neu ragor o Ddeddfau Trethi Cymru neu reoliadau a wneir o dan unrhyw un neu ragor o'r Deddfau hynny.
- (2) Ond gweler adran 2(4), (5) a (6) (cyfyngiadau ar y pŵer).
- (3) Yn y Ddeddf hon, ystyr "Deddfau Trethi Cymru" yw –
 - (a) Deddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6);
 - (b) Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1);
 - (c) Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3).



Welsh Tax Acts etc. (Power to Modify) Act 2022

An Act of Senedd Cymru to confer on the Welsh Ministers a power to modify the Welsh Tax Acts and regulations made under those Acts for specified purposes; and to make provision for connected purposes. [8 September 2022]

Having been passed by Senedd Cymru and having received the assent of Her Majesty, it is enacted as follows:

1 Power to modify the Welsh Tax Acts etc.

- (1) The Welsh Ministers may, by regulations, modify any of the Welsh Tax Acts and regulations made under any of those Acts if they consider that the modifications are necessary or appropriate for or in connection with any of the following purposes –
 - (a) ensuring that landfill disposals tax or land transaction tax is not imposed where to do so would be incompatible with any international obligations;
 - (b) protecting against tax avoidance in relation to landfill disposals tax or land transaction tax;
 - (c) responding to a change to a predecessor tax that affects, or may affect, the amounts paid into the Welsh Consolidated Fund under section 118(1) of the Government of Wales Act 2006 (c. 32);
 - (d) responding to a decision of a court or tribunal that affects, or may affect, the operation of any of the Welsh Tax Acts or regulations made under any of those Acts.
- (2) But see section 2(4), (5) and (6) (restrictions on the power).
- (3) In this Act, “Welsh Tax Acts” means –
 - (a) the Tax Collection and Management (Wales) Act 2016 (anaw 6);
 - (b) the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1);
 - (c) the Landfill Disposals Tax (Wales) Act 2017 (anaw 3).

(4) Yn yr adran hon –

ystyr “rhwymedigaethau rhyngwladol” (“*international obligations*”) yw unrhyw rhwymedigaethau rhyngwladol sydd gan y Deyrnas Unedig heblaw rhwymedigaethau i gadw at hawliau’r Confensiwn (o fewn yr ystyr a roddir i “the Convention rights” yn Neddf Hawliau Dynol 1998 (p. 42)) a’u gweithredu;

ystyr “treth ragflaenol” (“*predecessor tax*”) yw –

- (a) treth dir y dreth stamp;
- (b) y dreth dirlenwi.

2 Rheoliadau o dan adran 1: atodol

(1) Caiff rheoliadau o dan adran 1 (ymhlith pethau eraill) –

- (a) gosod treth gwarediadau tirlenwi neu dreth trafodiadau tir;
- (b) gosod neu estyn atebolrwydd i gosb.

(2) Caiff rheoliadau o dan adran 1 hefyd (ymhlith pethau eraill) wneud darpariaeth sy’n cael effaith ôl-weithredol, cyn belled ag –

- (a) nad yw’r ddarpariaeth yn gosod neu’n estyn atebolrwydd i gosb yn ôl-weithredol;
- (b) pan fo’r ddarpariaeth yn creu unrhyw atebolrwydd i dreth trafodiadau tir neu dreth gwarediadau tirlenwi, neu i swm uwch o’r naill neu’r llall o’r trethi hynny, yn ôl-weithredol –

(i) y bo Gweinidogion Cymru wedi gwneud datganiad llafar i Senedd Cymru, neu wedi gosod datganiad ysgrifenedig ger ei bron, yn nodi eu bwriad i wneud darpariaeth o’r fath, a

(ii) nad yw’r ddarpariaeth yn cael effaith mewn perthynas ag unrhyw gyfnod cyn i’r datganiad gael ei wneud neu ei osod;

(c) pan fo’r ddarpariaeth yn tynnu yn ôl hawlogaeth i gredyd treth (o fewn ystyr adran 96 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3)), neu’n lleihau hawlogaeth o’r fath, yn ôl-weithredol –

(i) y bo Gweinidogion Cymru wedi gwneud datganiad llafar i Senedd Cymru, neu wedi gosod datganiad ysgrifenedig ger ei bron, yn nodi eu bwriad i wneud darpariaeth o’r fath, a

(ii) nad yw’r ddarpariaeth yn cael effaith mewn perthynas ag unrhyw gyfnod cyn i’r datganiad gael ei wneud neu ei osod.

(3) Caiff rheoliadau o dan adran 1 hefyd (ymhlith pethau eraill) –

- (a) gwneud darpariaeth wahanol at ddibenion gwahanol;
- (b) gwneud darpariaeth gysylltiedig, atodol, ganlyniadol, drosiannol neu ddarfodol neu ddarpariaeth arbed.

(4) Ni chaiff rheoliadau o dan adran 1 addasu –

- (a) Rhan 2 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) neu reoliadau a wneir o dan y Rhan honno (darpariaethau ynghylch Awdurdod Cyllid Cymru);

(4) In this section –

“international obligations” (*“rhwymedigaethau rhyngwladol”*) means any international obligations of the United Kingdom other than obligations to observe and implement the Convention rights (within the meaning of the Human Rights Act 1998 (c. 42));

“predecessor tax” (*“treth ragflaenol”*) means –

- (a) stamp duty land tax;
- (b) landfill tax.

2 Regulations under section 1: supplementary

(1) Regulations under section 1 may (among other things) –

- (a) impose landfill disposals tax or land transaction tax;
- (b) impose or extend a liability to a penalty.

(2) Regulations under section 1 may also (among other things) make provision that has retrospective effect, as long as –

- (a) the provision does not retrospectively impose or extend a liability to a penalty;
- (b) where the provision retrospectively creates any liability to land transaction tax or landfill disposals tax, or to an increased amount of either of those taxes –
 - (i) the Welsh Ministers have made an oral statement to Senedd Cymru, or have laid a written statement before it, indicating their intention to make such provision, and
 - (ii) the provision does not have effect in relation to any period before the statement was made or laid;
- (c) where the provision retrospectively withdraws an entitlement to a tax credit (within the meaning of section 96 of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3)), or reduces such an entitlement –
 - (i) the Welsh Ministers have made an oral statement to Senedd Cymru, or have laid a written statement before it, indicating their intention to make such provision, and
 - (ii) the provision does not have effect in relation to any period before the statement was made or laid.

(3) Regulations under section 1 may also (among other things) –

- (a) make different provision for different purposes;
- (b) make incidental, supplementary, consequential, transitional, transitory or saving provision.

(4) Regulations under section 1 may not modify –

- (a) Part 2 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) or regulations made under that Part (provisions about the Welsh Revenue Authority);

- (b) rheoliadau a wneir o dan unrhyw un neu ragor o'r darpariaethau a ganlyn o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1) (rheoliadau sy'n pennu bandiau treth a chyfraddau treth ar gyfer treth trafodiadau tir) –
 - (i) adran 24(1);
 - (ii) paragraff 27(4) o Atodlen 6;
 - (iii) paragraff 28(1) o'r Atodlen honno;
- (c) rheoliadau a wneir o dan unrhyw un neu ragor o'r darpariaethau a ganlyn o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3) (rheoliadau sy'n pennu cyfraddau treth ar gyfer treth gwarediadau tirlenwi) –
 - (i) adran 14(3);
 - (ii) adran 14(6);
 - (iii) adran 46(4).
- (5) Ni chaiff rheoliadau o dan adran 1 wneud unrhyw ddarpariaeth sy'n ymwneud ag ymchwilio i droseddau.
- (6) Ni chaiff rheoliadau o dan adran 1 newid unrhyw weithdrefn gan Senedd Cymru sy'n ymwneud â gwneud offeryn statudol o dan unrhyw ddarpariaeth yn y Deddfau hynny.
- (7) Nid yw'r pŵer a roddir gan adran 1 yn effeithio ar unrhyw bŵer arall sydd gan Weinidogion Cymru o dan Ddeddfau Trethi Cymru, ac nid yw unrhyw bŵer arall sydd ganddynt o dan Ddeddfau Trethi Cymru yn effeithio ar y pŵer a roddir gan yr adran honno.

3 Datganiad polisi: rheoliadau o dan adran 1 sy'n cael effaith ôl-weithredol

- (1) Rhaid i Weinidogion Cymru gyhoeddi datganiad o'u polisi mewn cysylltiad ag arfer y pŵer o dan adran 1 i wneud rheoliadau sy'n cael effaith ôl-weithredol.
- (2) Rhaid i Weinidogion Cymru gyhoeddi'r datganiad cyn diwedd y cyfnod o dri mis sy'n dechrau â'r dyddiad y caiff y Ddeddf hon y Cydsyniad Brenhinol.
- (3) Caiff Gweinidogion Cymru ddiwygio'r datganiad, ac os gwnânt hynny, rhaid iddynt gyhoeddi'r datganiad diwygiedig.

4 Gweithdrefn ar gyfer rheoliadau o dan adran 1

- (1) Mae'r pŵer i wneud rheoliadau o dan adran 1 yn arferadwy drwy offeryn statudol.
- (2) Ni chaniateir gwneud offeryn statudol sy'n cynnwys rheoliadau o dan adran 1 oni bai –
 - (a) bod drafft o'r offeryn wedi ei osod gerbron Senedd Cymru ac wedi ei gymeradwyo ganddi drwy benderfyniad, neu
 - (b) bod Gweinidogion Cymru o'r farn, oherwydd brys, ei bod yn angenrheidiol gwneud y rheoliadau heb fod drafft o'r offeryn wedi ei osod a'i gymeradwyo yn y modd hwnnw.
- (3) Mae is-adrannau (4) i (8) yn gymwys i offeryn a wneir heb fod drafft o'r offeryn wedi ei osod gerbron Senedd Cymru ac wedi ei gymeradwyo ganddi drwy benderfyniad.
- (4) Rhaid gosod yr offeryn gerbron Senedd Cymru.

- (b) regulations made under any of the following provisions of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1) (regulations specifying tax bands and tax rates for land transaction tax) –
 - (i) section 24(1);
 - (ii) paragraph 27(4) of Schedule 6;
 - (iii) paragraph 28(1) of that Schedule;
 - (c) regulations made under any of the following provisions of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3) (regulations specifying tax rates for landfill disposals tax) –
 - (i) section 14(3);
 - (ii) section 14(6);
 - (iii) section 46(4).
- (5) Regulations under section 1 may not make any provision relating to the investigation of criminal offences.
- (6) Regulations under section 1 may not alter any procedure of Senedd Cymru relating to the making of a statutory instrument under any provision of those Acts.
- (7) The power conferred by section 1 does not affect, and is not affected by, any other power of the Welsh Ministers under the Welsh Tax Acts.

3 Policy statement: regulations under section 1 that have retrospective effect

- (1) The Welsh Ministers must publish a statement of their policy with respect to the exercise of the power under section 1 to make regulations that have retrospective effect.
- (2) The Welsh Ministers must publish the statement before the end of the period of three months beginning with the date on which this Act receives Royal Assent.
- (3) The Welsh Ministers may revise the statement, and if they do so, they must publish the revised statement.

4 Procedure for regulations under section 1

- (1) The power to make regulations under section 1 is exercisable by statutory instrument.
- (2) A statutory instrument containing regulations under section 1 may not be made unless –
 - (a) a draft of the instrument has been laid before, and approved by a resolution of Senedd Cymru, or
 - (b) the Welsh Ministers are of the opinion that, by reason of urgency, it is necessary to make the regulations without a draft of the instrument being so laid and approved.
- (3) Subsections (4) to (8) apply to an instrument that is made without a draft of the instrument being laid before, and approved by a resolution of, Senedd Cymru.
- (4) The instrument must be laid before Senedd Cymru.

- (5) Os na chymeradwyir yr offeryn drwy benderfyniad gan Senedd Cymru yn ystod y cyfnod o 60 niwrnod sy'n dechrau â'r diwrnod y gwneir yr offeryn, mae'r rheoliadau sydd wedi eu cynnwys yn yr offeryn yn peidio â chael effaith ar ddiwedd y cyfnod hwnnw.
- (6) Ond –
- (a) os yw Senedd Cymru yn pleidleisio ar gynnig ar gyfer penderfyniad i gymeradwyo'r offeryn cyn diwrnod olaf y cyfnod hwnnw, a
- (b) os na chaiff y cynnig ei basio,
- mae'r rheoliadau sydd wedi eu cynnwys yn yr offeryn yn peidio â chael effaith ar ddiwedd y diwrnod y cynhelir y bleidlais.
- (7) Ni chaniateir gwneud cynnig yn Senedd Cymru ar gyfer penderfyniad i gymeradwyo'r offeryn yn ystod y cyfnod o 28 o ddiwrnodau sy'n dechrau â'r diwrnod y gwneir yr offeryn.
- (8) Wrth gyfrifo'r cyfnodau a grybwyllir yn is-adrannau (5), (6) a (7), rhaid diystyru unrhyw adeg pan fo Senedd Cymru –
- (a) wedi ei diddymu, neu
- (b) ar doriad am fwy na 4 diwrnod.

5 Rheoliadau'n peidio â chael effaith: atodol

- (1) Mae'r adran hon yn gymwys pan fo rheoliadau'n peidio â chael effaith o ganlyniad i adran 4(5) neu (6).
- (2) Mae unrhyw atebolrwydd i dreth trafodiadau tir neu dreth gwarediadau tirlenwi, neu i swm uwch o'r naill neu'r llall o'r trethi hynny, na fyddai wedi codi oni bai am y rheoliadau i'w drin fel pe na bai erioed wedi codi.
- (3) Mae unrhyw dynnu yn ôl hawlogaeth i gredyd treth (o fewn ystyr adran 96 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3)), neu leihau hawlogaeth o'r fath, na fyddai wedi digwydd oni bai am y rheoliadau i'w drin fel pe na bai erioed wedi digwydd.
- (4) Mae unrhyw atebolrwydd i gosb o dan unrhyw un neu ragor o Ddeddfau Trethi Cymru neu reoliadau a wneir o dan unrhyw un neu ragor o'r Deddfau hynny, neu i swm uwch o gosb o'r fath –
- (a) a gododd cyn i'r rheoliadau beidio â chael effaith, ond
- (b) na fyddai wedi codi oni bai am y rheoliadau,
- i'w drin fel pe na bai erioed wedi codi.
- (5) Nid yw'r ffaith bod y rheoliadau wedi peidio â chael effaith yn effeithio ar ddilysrwydd unrhyw beth a wnaed yn flaenorol o dan y rheoliadau neu drwy ddibynnu arnynt.

6 Adolygu gweithrediad ac effaith y Ddeddf hon

- (1) Rhaid i Weinidogion Cymru –
- (a) adolygu gweithrediad ac effaith y Ddeddf hon, a
- (b) cyhoeddi casgliadau'r adolygiad cyn diwedd y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y daw'r Ddeddf hon i rym.

- (5) If the instrument is not approved by resolution of Senedd Cymru during the period of 60 days beginning with the day on which the instrument is made, the regulations contained in the instrument cease to have effect at the end of that period.
- (6) But if—
 - (a) Senedd Cymru votes on a motion for a resolution to approve the instrument before the last day of that period, and
 - (b) the motion is not passed,the regulations contained in the instrument cease to have effect at the end of the day on which the vote takes place.
- (7) No motion may be moved in Senedd Cymru for a resolution to approve the instrument during the period of 28 days beginning with the day on which the instrument is made.
- (8) In calculating the periods mentioned in subsections (5), (6) and (7), no account is to be taken of any time during which Senedd Cymru is—
 - (a) dissolved, or
 - (b) in recess for more than 4 days.

5 Regulations ceasing to have effect: supplementary

- (1) This section applies where regulations cease to have effect as a result of section 4(5) or (6).
- (2) Any liability to land transaction tax or landfill disposals tax, or to an increased amount of either of those taxes, that would not have arisen but for the regulations is to be treated as never having arisen.
- (3) Any withdrawal of an entitlement to a tax credit (within the meaning of section 96 of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3)), or reduction in such an entitlement, that would not have occurred but for the regulations is to be treated as never having occurred.
- (4) Any liability to a penalty under any of the Welsh Tax Acts or regulations made under any of those Acts, or to an increased amount of such a penalty—
 - (a) that arose before the regulations ceased to have effect, but
 - (b) that would not have arisen but for the regulations,is to be treated as never having arisen.
- (5) The validity of anything previously done under or in reliance on the regulations is not affected by the fact that the regulations have ceased to have effect.

6 Review of operation and effect of this Act

- (1) The Welsh Ministers must—
 - (a) review the operation and effect of this Act, and
 - (b) publish the conclusions of the review before the end of the period of 4 years beginning with the day on which this Act comes into force.

- (2) Rhaid i adolygiad o dan yr adran hon gynnwys asesiad gan Weinidogion Cymru o feganweithiau deddfwriaethol amgen ar gyfer gwneud newidiadau i Ddeddfau Trethi Cymru a rheoliadau a wneir o dan unrhyw un neu ragor o'r Deddfau hynny.
- (3) Wrth gynnal adolygiad o dan yr adran hon, rhaid i Weinidogion Cymru ymgynghori â Senedd Cymru ac unrhyw bersonau eraill y maent yn ystyried eu bod yn briodol.

7 Y pŵer o dan adran 1 yn dod i ben

- (1) Daw'r pŵer o dan adran 1 i ben ar ddiwedd y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y daw'r Ddeddf hon i rym, ac eithrio i'r graddau y darperir fel arall o dan yr adran hon.
- (2) Caiff Gweinidogion Cymru, drwy reoliadau, ddarparu –
 - (a) nad yw'r pŵer o dan adran 1 i ddod i ben ar ddiwedd y cyfnod a grybwyllir yn is-adran (1), ond
 - (b) bod y pŵer o dan adran 1 i barhau mewn grym am gyfnod pellach, sy'n dod i ben heb fod yn hwyrach na 30 Ebrill 2031, a bennir yn y rheoliadau.
- (3) Mae'r pŵer i wneud rheoliadau o dan is-adran (2) –
 - (a) yn arferadwy unwaith yn unig, a
 - (b) yn arferadwy drwy offeryn statudol.
- (4) Ni chaniateir gwneud offeryn statudol sy'n cynnwys rheoliadau o dan is-adran (2) oni bai bod drafft o'r offeryn wedi ei osod gerbron Senedd Cymru ac wedi ei gymeradwyo ganddi drwy benderfyniad.
- (5) O ran drafft o'r offeryn –
 - (a) ni chaniateir ei osod gerbron Senedd Cymru cyn i gasgliadau'r adolygiad o dan adran 6 gael eu cyhoeddi, a
 - (b) ni chaniateir ei gymeradwyo drwy benderfyniad gan Senedd Cymru ar ôl diwedd y cyfnod a grybwyllir yn is-adran (1).
- (6) Nid yw'r ffaith bod y pŵer o dan adran 1 wedi dod i ben yn effeithio ar barhad mewn grym unrhyw reoliadau a wnaed o dan y pŵer hwnnw cyn iddo ddod i ben.

8 Dehongli

Yn y Ddeddf hon –

mae “addasu” (“*modify*”) yn cynnwys diwygio, diddymu a dirymu; ac mae'r cyfeiriad at “addasiadau” i'w ddehongli yn unol â hynny;
mae i “Deddfau Trethi Cymru” (“*Welsh Tax Acts*”) yr ystyr a roddir gan adran 1(3).

9 Dod i rym

Daw'r Ddeddf hon i rym drannoeth y diwrnod y caiff y Cydsyniad Brenhinol.

10 Enw byr

Enw byr y Ddeddf hon yw Deddf Deddfau Trethi Cymru etc. (Pŵer i Addasu) 2022.

- (2) A review under this section must include an assessment by the Welsh Ministers of alternative legislative mechanisms for making changes to the Welsh Tax Acts and regulations made under any of those Acts.
- (3) In undertaking a review under this section, the Welsh Ministers must consult Senedd Cymru and such other persons as they consider appropriate.

7 Expiry of the power under section 1

- (1) The power under section 1 expires at the end of the period of 5 years beginning with the day on which this Act comes into force, except so far as provided otherwise under this section.
- (2) The Welsh Ministers may, by regulations, provide that the power under section 1 –
 - (a) is not to expire at the end of the period mentioned in subsection (1), but
 - (b) is to continue in force for a further period, ending no later than 30 April 2031, specified in the regulations.
- (3) The power to make regulations under subsection (2) –
 - (a) is exercisable once only, and
 - (b) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (2) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.
- (5) A draft of the instrument –
 - (a) may not be laid before Senedd Cymru before the conclusions of the review under section 6 have been published, and
 - (b) may not be approved by a resolution of Senedd Cymru after the end of the period mentioned in subsection (1).
- (6) The expiry of the power under section 1 does not affect the continuation in force of any regulations made under that power before its expiry.

8 Interpretation

In this Act –

“modify” (*“addasu”*) includes amend, repeal and revoke; and the reference to “modifications” is to be interpreted accordingly;

“Welsh Tax Acts” (*“Deddfau Trethi Cymru”*) has the meaning given by section 1(3).

9 Coming into force

This Act comes into force on the day after the day on which it receives Royal Assent.

10 Short title

The short title of this Act is the Welsh Tax Acts etc. (Power to Modify) Act 2022.



a Williams Lea company

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