Finance Committee

The Tax Collection and Management (Wales) Act 2016 (Consequential and Supplemental Provisions) Regulations 2018

This Statutory Instrument is being considered by the Finance Committee under Standing Order 27.8A.

Background and Purpose

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

2. 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.

3. 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.

4. 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.

5. 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.

Procedure

6. Negative.

Merits Scrutiny

7. No points are identified for reporting in respect of this instrument.

Policy objectives

Statement of policy Intent
8. To support the Committee’s scrutiny of the Tax Collection and Management (Wales) Bill, the Welsh Government provided information on the policy intent for the delegated powers within the Bill.

9. The regulation tabled is in accordance with related policies in the statement.

10. It noted that Section 186 of the Tax Collection and Management Bill (Section 188 in the Act) enables Welsh Ministers to “make supplementary, incidental, consequential, transitional or saving provisions in order to give full effect to a provision of the Bill (Act).”

Finance Committee Stage 1 scrutiny

11. No comments made.

Consultation responses

Assembly consultation

12. No comments made.

Welsh Government consultation

13. No comments made.

Scottish Regulations

14. Regulation 2 is consistent with Scottish legislation. Revenue Scotland has been included in Schedule 1 of The Public Contracts Regulations 2015 as a central government authority.

15. Regulation 3 is consistent with Scottish legislation. Section 4 of The Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2015 inserted Revenue Scotland into Schedule 19 of the Equality Act 2010.

16. Regulation 4 is consistent with Scottish legislation. The Schedule in The Scottish Parliament (Disqualification) Order 2015 disqualifies all board members of Revenue Scotland (comprising a Chair and non-executive members) from being a member of the Scottish Parliament.

17. Regulation 5 amends The Proceeds of Crime Act 2002, which relates to accredited financial investigators. There is no equivalent Scottish legislation as such investigators are not utilised in Scotland.
UK Regulations

18. **No notable differences** between regulations. The proposed regulations would confer the same powers on the Welsh Ministers as the Secretary of State.

Government Response


Committee View

20. The Committee noted the Regulations.