

Draft Regulations laid before the National Assembly for Wales under section 189(2) of the Tax Collection and Management (Wales) Act 2016, for approval by resolution of the National Assembly for Wales.

DRAFT WELSH STATUTORY
INSTRUMENTS

2017 No. (W.)

TAXES, WALES

**The Tax Collection and
Management (Permitted
Disclosures) (Wales) Regulations
2017**

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations amend section 18(1) of the Tax Collection and Management (Wales) Act 2016 (“the Act”).

The amendments made by these Regulations to the Act permit a “relevant official” as defined by section 17(2) of the Act, to disclose “protected taxpayer information” as defined by section 17(3) of the Act to Her Majesty’s Revenue and Customs and to Revenue Scotland, in connection with their respective functions or with a function of the Welsh Revenue Authority.

The Welsh Minsters’ 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.

Draft Regulations laid before the National Assembly for Wales under section 189(2) of the Tax Collection and Management (Wales) Act 2016, for approval by resolution of the National Assembly for Wales.

DRAFT WELSH STATUTORY
INSTRUMENTS

2017 No. (W.)

TAXES, WALES

**The Tax Collection and
Management (Permitted
Disclosures) (Wales) Regulations
2017**

Made

*Coming into force in accordance with
regulation 1(2)*

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 18(2) of the Tax Collection and Management (Wales) Act 2016⁽¹⁾.

In accordance with section 189(2) of that Act, a draft of these Regulations was laid before and approved by resolution of the National Assembly for Wales.

Title and commencement

1.—(1) The title of these Regulations is the Tax Collection and Management (Permitted Disclosures) (Wales) Regulations 2017.

(2) These Regulations come into force on the day after the day on which they are made.

Amendment of the Tax Collection and Management (Wales) Act 2016

2. Section 18(1) (permitted disclosures) of the Tax Collection and Management (Wales) Act 2016 is amended as follows—

(1) 2016 anaw 6.

- (a) omit the “or” after paragraph (g);
- (b) in paragraph (h) for “.” substitute “;”; and
- (c) after paragraph (h) insert—
 - “(i) it is made to Her Majesty’s Revenue and Customs in connection with a function of WRA or in connection with a function of Her Majesty’s Revenue and Customs, or
 - (j) it is made to Revenue Scotland⁽¹⁾ in connection with a function of WRA or in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998 (c. 46)⁽²⁾.”

Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers

Date

(1) Revenue Scotland was established by section 2 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).
(2) 1998 c. 46. Section 80A(4) of the Scotland Act 1998 defines “devolved tax” for the purposes of that Act.