

**2018 No. (W.)**

**TAXES, WALES**

**The Tax Collection and  
Management (Wales) Act 2016  
(Supplemental Provision)  
Regulations 2018**

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations are made under section 188 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (“the Act”).

Regulation 2 amends the Proceeds of Crime Act 2002 (c. 29) in order to make supplemental provision in connection with section 186 (proceeds of crime) of the Act and the exercise of the powers contained in the Act by the Welsh Revenue Authority’s accredited financial investigators.

The Welsh Ministers’ 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.

**2018 No. (W.)**

**TAXES, WALES**

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

*Made* 24 June 2018

*Laid before the National Assembly for Wales*  
28 June 2018

*Coming into force* 20 July 2018

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 188 of the Tax Collection and Management (Wales) Act 2016<sup>(1)</sup>.

**Title and commencement**

**1.**—(1) The title of these Regulations is the Tax Collection and Management (Wales) Act 2016 (Supplemental Provision) Regulations 2018.

(2) These Regulations come into force on 20 July 2018.

**Amendment of the Proceeds of Crime Act 2002**

**2.** The Proceeds of Crime Act 2002<sup>(2)</sup> is amended as follows—

- (a) in section 303C(9)(d)<sup>(3)</sup> (relevant officer for the purposes of Chapter 3A), after “Secretary of State” insert “or the Welsh Ministers”;
- (b) in section 303E(4)(f) (senior officer for the purposes of prior approval for searches), after “Secretary of State” insert “or the Welsh Ministers”;

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<sup>(1)</sup> 2016 anaw 6.

<sup>(2)</sup> 2002 c. 29.

<sup>(3)</sup> Sections 303C, 303E, 303L and 303O were inserted by section 15 of the Criminal Finances Act 2017 (c. 22) (“the 2017 Act”).

- (c) in section 303L(5)(d) (specified persons - further detention of seized property), after “Secretary of State” insert “or the Welsh Ministers”;
- (d) in section 303O(2)(d) (specified persons - forfeiture of property), after “Secretary of State” insert “or the Welsh Ministers”;
- (e) in section 303Z1(6)(1) (interpretation for the purposes of Chapter 3B), in the definition of “enforcement officer”, in paragraph (d), after “Secretary of State” insert “or the Welsh Ministers”;
- (f) in section 303Z2(4)(e) (senior officer for the purposes of Chapter 3B), after “Secretary of State” insert “or the Welsh Ministers”;
- (g) in section 303Z14(3)(d) (specified persons for the purposes of account forfeiture applications), after “Secretary of State” insert “or the Welsh Ministers”;
- (h) in section 336D(7)(h)(2) (senior officer for the purposes of section 336A (power of court to extend the moratorium period)), after “Secretary of State” insert “or the Welsh Ministers”;
- (i) in section 378(3C)(c)(3) (appropriate officers for the purposes of detained property investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”;
- (j) in section 378(3D)(c) (senior appropriate officers for the purposes of detained property investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”;
- (k) in section 378(3E)(c) (appropriate officers for the purposes of frozen funds investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”; and
- (l) in section 378(3F)(c) (senior appropriate officers for the purposes of frozen funds investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”.

*Mark Drakeford*

Cabinet Secretary for Finance, one of the Welsh Ministers

24 June 2018

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(1) Sections 303Z1, 303Z2 and 303Z14 were inserted by section 16 of the 2017 Act.  
 (2) Section 336D was inserted by section 10(4) of the 2017 Act.  
 (3) Section 378(3C) to (3F) was inserted by paragraph 59 of Schedule 5 to the 2017 Act.