

SL(6)779 – The Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026

Background and Purpose

Section 1(1) of the Welsh Tax Acts etc. (Power to Modify) Act 2022 (“the **2022 Act**”) provides that the Welsh Ministers may make regulations which modify certain enactments relating to devolved taxes for specific purposes set out in section 1(1)(a) to (d) of the 2022 Act, subject to certain conditions and restrictions.

The power under section 1 of the 2022 Act expires on 8 September 2027. However, section 7(2) of the 2022 Act provides that the Welsh Ministers may, by regulations, provide that the power may continue in force for a further period up to 30 April 2031. These Regulations provide for the power to continue in force until that date.

Procedure

Senedd approval procedure.

The Welsh Ministers have laid a draft of the Regulations before the Senedd. The Welsh Ministers cannot make the Regulations unless the Senedd approves the draft Regulations.

Technical Scrutiny

No points are identified for reporting under Standing Order 21.2 in respect of this instrument.

Merits Scrutiny

The following point is identified for reporting under Standing Order 21.3 in respect of this instrument.

1. Standing Order 21.3(ii) – that it is of political or legal importance or gives rise to issues of public policy likely to be of interest to the Senedd.

The Explanatory Memorandum to these Regulations, at paragraph 4.1, notes that:

“The aim of the Regulations.... is to ensure that regulation making power in section 1 of the 2022 Act is available to be used by the Welsh Ministers until 30 April 2031. This will provide time when the section 1 power in the 2022 Act will remain available to the future Welsh Governments and Senedd to establish what approach they wish to take to make changes to the Welsh Tax Acts. The Welsh Ministers review¹ of the purpose and effect of the 2022 Act and the potential alternative legislative mechanism is a first step.

¹ [Welsh Ministers’ Review of the Welsh Tax Acts etc. \(Power to Modify\) Act 2022](#) (13 February 2026)



The extension to the expiry date of the regulation making power in section 1 of the 2022 Act will mean that the next Welsh Government will therefore be able to quickly and flexibly make changes if the need should arise."

Welsh Government response

A Welsh Government response is not required.

Committee Consideration

The Committee considered the instrument at its meeting on 9 March 2026 and reports to the Senedd in line with the reporting point above.

