

Finance Committee
Welsh Parliament
Cardiff Bay
Cardiff
CF99 1SN

17 December 2021

Dear Sir/Madam

Consultation on the Welsh Tax Acts etc. (Power to Modify) Bill

The Finance Committee is undertaking an inquiry into the general principles of the **Welsh Tax Acts etc. (Power to Modify) Bill**. Further details about the Bill and the accompanying Explanatory Memorandum can be found on the [Senedd's website](#).

Terms of reference

To consider:

- the general principles of the Bill and the need for legislation;
- the appropriateness of the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of Part 1 of the Explanatory Memorandum);
- any potential barriers to the implementation of these provisions and whether the Bill takes account of them;
- whether there are any unintended consequences arising from the Bill;
- the appropriateness of section 3 (Policy statement: regulations under section 1 that have retrospective effect) and the [draft policy statement](#) published alongside the Bill; and
- the financial implications of the Bill (as set out in Part 2 of the Explanatory Memorandum).

Alongside the terms of reference, respondents may wish to consider:

- whether the Bill's approach to modifying tax legislation has been adopted in other countries and its effectiveness; and
- the strengths and weaknesses of alternative approaches to modifying tax legislation.

Invitation to contribute to the inquiry

The Committee welcomes evidence from those with an interest in this subject.

If you are responding on behalf of an organisation, please provide a brief description of the role of your organisation. The Committee will consider responses to the inquiry and hold oral evidence sessions during the spring term.

The Senedd has two official languages, Welsh and English.

In line with the [Senedd's Official Languages Scheme](#) the Committee requests that documents or written responses to consultations intended for publication or use in Senedd proceedings are submitted bilingually. When documents or written responses are not submitted bilingually, we will publish in the language submitted, stating that it has been received in that language only.

We expect other organisations to implement their own standards or schemes and to comply with their statutory obligation.

If you wish to submit evidence, please send an electronic copy of your submission to:

SeneddFinance@senedd.wales

Alternatively, you can write to:

Committee Clerk
Finance Committee
Welsh Parliament
Cardiff Bay
Cardiff
CF99 1SN

Submissions should arrive by **Friday 28 January 2022**. It may not be possible to take into account responses received after this date. [Guidance for those providing evidence for committees](#) is available. We would be grateful if you could forward a copy of the letter to any individuals or organisations that might like to contribute to the inquiry. A copy of this letter has been placed on the Senedd's website with an open invitation to submit views.

Disclosure of Information

The Senedd's [policy on disclosure of information](#) is available, please ensure that you have considered these details carefully before submitting information to the Committee. Alternatively a hard copy of this policy can be requested by contacting the Clerk (Georgina Owen 0300 200 6387).

Yours sincerely,



Senedd Cymru
Welsh Parliament



Peredur Owen Griffiths MS
Chair

Croesewir gohebiaeth yn Gymraeg neu Saesneg.

We welcome correspondence in Welsh or English.



Senedd Cymru
Welsh Parliament