



Llywodraeth Cymru
Welsh Government

WRITTEN STATEMENT BY THE WELSH GOVERNMENT

TITLE	Review of the Welsh Tax Acts etc. (Power to Modify) Act 2022 and consultation response report
DATE	13 February 2026
BY	Mark Drakeford, Cabinet Secretary for Finance and Welsh Language

Today, [I am publishing the Welsh Ministers' Review of the Welsh Tax Acts etc. \(Power to Modify\) Act 2022](#) and a [summary of responses](#) to views on the appropriate mechanisms for making changes to the Welsh Tax Acts consultation.

This is the final step in meeting the duty on Welsh Ministers to review the operation of the Act and consider alternative legislative mechanisms for making such changes. The conclusions of the review must be published by 8 September 2026. It will also help prepare the ground for decisions to be made in the next Senedd Cymru term for the Senedd and Welsh Government to establish the approach it wishes to adopt to making changes to the Welsh Tax Acts.

The consultation confirmed that while primary legislation is viewed as the most appropriate mechanism for tax changes, there is broad recognition that Wales still requires flexible powers to respond swiftly to external events affecting devolved taxes.

To provide the next Senedd and Welsh Government with the time to establish the approach they consider appropriate at this stage in the devolution journey to make changes to our devolved taxes, I intend to lay draft Regulations shortly to extend the sunset clause in the Welsh Tax Acts etc. (Power to Modify) Act 2022 to the maximum permitted, 30 April 2031.