



Llywodraeth Cymru
Welsh Government

WRITTEN STATEMENT BY THE WELSH GOVERNMENT

TITLE	The Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026
DATE	24 February 2026
BY	Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language

I am pleased to announce that today I have laid [draft Regulations](#) to extend the expiry date of the power provided to Welsh Ministers by section 1 of the Welsh Tax Acts etc. (Power to Modify) Act 2022 (the “2022 Act”) from the current expiry date of 8 September 2027 to a new expiry date of 30 April 2031. To see the Explanatory Memorandum to The Welsh Tax Acts etc. (Power to Modify) Act 2022 (Extension of Expiry Date) Regulations 2026 [here](#).

This Written Statement follows that published on [13 February 2026](#). The earlier Written Statement accompanied the publication of the summary of responses on views on the appropriate mechanisms for making changes to the Welsh Tax Acts consultation and the Welsh Ministers review of the Welsh Tax Acts etc. (Power to Modify) Act 2022. The consultation undertaken with the public and Senedd Cymru contributed to the review, which must be published prior to regulations to extend the expiry date being laid.

The Regulations ensure that by retaining this regulation making power for this longer period, the next Welsh Government will continue to have the ability to quickly and flexibly make changes using the regulation making power in section 1 of the 2022 Act if the need arises. The next Welsh Government and Senedd will then also have time over the next Senedd term to establish what future mechanisms they wish to introduce to make changes to the Welsh Tax Acts, whilst maintaining the protection provided by the power in the 2022 Act.

I look forward to the debate on the Regulations on 17 March 2026.