

# Statutory Instruments with Clear Reports

## 16 March 2026

### **SL(6)784 – [The Health and Social Care \(Wales\) Act 2025 \(Consequential Amendments\) \(Wales\) Regulations 2026](#)**

#### **Procedure: Senedd approval procedure**

These Regulations amend the Care Act 2014 and the Regulation and Inspection of Social Care (Wales) Act 2016 (“the 2016 Act”) in consequence of amendments made by the Health and Social Care (Wales) Act 2025 (“the 2025 Act”).

Regulation 2 amends references that the Care Act 2014 makes to certain provisions of the Social Services and Well-being (Wales) Act 2014 that are amended by the 2025 Act. These are provisions relating to “direct payments” made towards the cost of meeting a person’s needs for care and support or towards the cost of meeting a person’s need for “after-care” under section 117 of the Mental Health Act 1983.

Regulation 3 amends section 47(d) of the 2016 Act to reflect amendments made to section 32 of that Act by section 17(2) of the 2025 Act.

**Parent Act:** Health and Social Care (Wales) Act 2025

**Date Made:**

**Date Laid:**

**Coming into force date:** 01 April 2026



Senedd Cymru  
**Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad**  
—  
Welsh Parliament  
**Legislation, Justice and Constitution Committee**

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## 16 March 2026

### **SL(6)787 – [The National Health Service \(Direct Payments\) \(Wales\) Regulations 2026](#)**

#### **Procedure: Senedd approval procedure**

These Regulations make provision for the making of direct payments for health care by the Welsh Ministers for the purposes of the provision of certain health services under the National Health Service (Wales) Act 2006.

It is noted that this instrument was [originally laid](#) on 20 January 2026. The Legislation, Justice and Constitution Committee agreed its [report on that instrument](#) on 2 February 2026.

Following publication of the report, this instrument was withdrawn and re-laid. It makes corrections as agreed to in the Government response to the report and makes provision about the coming into force of different provisions within the instrument. This secures that the provisions relevant to children come into force on 1 October 2027, to give effect to the intended staggered commencement, rather than on 1 April 2026, as in the originally laid Regulations.

A comprehensive summary of the instrument can be found in the original report.

**Parent Act:** National Health Service (Wales) Act 2006

**Date Made:**

**Date Laid:**

**Coming into force date:**



# Statutory Instruments with Clear Reports

## 16 March 2026

### **SL(6)789 – [The Local Authorities \(Capital Finance and Accounting\) \(Wales\) \(Amendment\) Regulations 2026](#)**

#### **Procedure: Senedd annulment procedure**

These Regulations amend the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003 (the “2003 Regulations”).

Regulation 24K of the 2003 Regulations provides that, in relation to financial years falling within the period beginning with 1 April 2019 and ending with 31 March 2025, a local authority must not charge an amount to its revenue account to reflect any fluctuation in the fair value of a local authority’s investment in a pooled investment fund. Such amounts must instead be recorded in a separate account established and used solely for that purpose. Regulation 2(2) of these Regulations extends the application of regulation 24K, in respect of investments made by a local authority before 1 April 2025, by an additional four financial years to 31 March 2029.

Regulation 24L of the 2003 Regulations makes provision about the accounting practices to be followed by a local authority where a component of an infrastructure asset has been replaced. Regulation 24L applies to local authorities that are required to prepare a statement of accounts in accordance with regulation 8 of the Accounts and Audit (Wales) Regulations 2014 (S.I. 2014/3362 (W. 337)). The local authority must either assume the carrying amount of the derecognised part is nil or calculate the carrying amount in line with the accounting practices identified under regulation 25 of the 2003 Regulations. Regulation 2(3) of these Regulations extends the application of regulation 24L by an additional four financial years, to 31 March 2029.

**Parent Act:** Local Government Act 2003

**Date Made:** 02 March 2026

**Date Laid:** 03 March 2026

**Coming into force date:** 27 March 2026



Senedd Cymru  
**Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad**  
—  
Welsh Parliament  
**Legislation, Justice and Constitution Committee**