
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2018 No. 33 (W. 9) (C. 4)

TAXES, WALES

**The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 2) Order 2018**

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 25 January 2018. These provisions relate to:

- (a) the payment of receipts into the Welsh Consolidated Fund;
- (b) the Charter of standards and values;
- (c) the civil investigatory powers of the Welsh Revenue Authority (“WRA”);
- (d) civil penalties relating to investigations;
- (e) interest;
- (f) payment and enforcement;
- (g) reviews and appeals; and
- (h) the investigation of criminal offences by WRA.

Article 3 of this Order commences any provision of the Act that has not been commenced before 1 April 2018 on that date.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Act have been brought into force by commencement order made before the date of this Order.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Sections 2 to 20	18 October 2017	2017/954 (W. 241) (C. 88)
Section 21(1)	18 October 2017	2017/954 (W. 241) (C. 88)
Section 22	18 October 2017	2017/954 (W. 241) (C. 88)
Section 23	18 October 2017	2017/954 (W. 241) (C. 88)
Section 27	18 October 2017	2017/954 (W. 241) (C. 88)
Section 29	18 October 2017	2017/954 (W. 241) (C. 88)
Sections 33 to 35	18 October 2017	2017/954 (W. 241) (C. 88)
Section 66	18 October 2017	2017/954 (W. 241) (C. 88)
Section 69(3) and (4)	18 October 2017	2017/954 (W. 241) (C. 88)
Section 101(3) and (4)	18 October 2017	2017/954 (W. 241) (C. 88)
Section 163	18 October 2017	2017/954 (W. 241) (C. 88)
Section 167	18 October 2017	2017/954 (W. 241) (C. 88)

See also section 194(1) of the Act for provisions that came into force on 21 April 2016 (the day after the day on which the Act received Royal Assent).

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I N S T R U M E N T S

2018 No. 33 (W. 9) (C. 4)

TAXES, WALES

**The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 2) Order 2018**

Made

11 January 2018

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 194(2) and (3) of the Tax Collection and Management (Wales) Act 2016(1).

Title and interpretation

1.—(1) The title of this Order is the Tax Collection and Management (Wales) Act 2016 (Commencement No. 2) Order 2018.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Tax Collection and Management (Wales) Act 2016.

Provisions coming into force on 25 January 2018

2. The following provisions of the Act come into force on 25 January 2018—

- (a) section 25 (payments of receipts into Welsh Consolidated Fund);
- (b) section 26 (Charter of standards and values);
- (c) Part 4 (investigatory powers of WRA), except for sections 82 (overview of Part 4) and 101(3) and (4) (regulation making power in relation to protection for privileged communications);
- (d) Chapter 5 of Part 5 (penalties relating to investigations);
- (e) section 154 (payment of penalties);
- (f) section 155 (double jeopardy);
- (g) sections 160 to 162 (provision in relation to interest);

(1) 2016 anaw 6.

- (h) Part 7 (payment and enforcement), except for section 167 (fees for payment);
- (i) Part 8 (reviews and appeals), except for section 171 (overview of Part 8); and
- (j) Part 9 (investigation of criminal offences).

Provisions coming into force on 1 April 2018

3. Any provision of the Act that has not been commenced before 1 April 2018 comes into force on that date.

Mark Drakeford
Cabinet Secretary for Finance, one of the Welsh
Ministers
11 January 2018