

Statutory Instruments with Clear Reports

12 February 2018

SL(5)181 – The Accounts and Audit (Wales) (Amendment) Regulations 2018

Procedure: Negative

These Regulations are made under sections 39 and 58(2) of the Public Audit (Wales) Act 2004 (“the 2004 Act”) and amend the Accounts and Audit (Wales) Regulations 2014 (“the 2014 Regulations”).

The 2014 Regulations make provision with respect to the accounts and audit of local government bodies in Wales whose accounts are required to be audited in accordance with Part 2 of the 2004 Act.

The 2014 Regulations require larger relevant bodies to publish certain notices in local newspapers. These Regulations remove that requirement and replace it with a requirement to display a notice in at least one conspicuous place in the area of the body.

Regulation 4 removes the requirement for county or county borough councils to include in their statement of accounts, the accounts for pension funds administered in accordance with the Local Government Pension Scheme Regulations 2013.

The 2014 Regulations require local government bodies to prepare their statement of accounts by 30 June following the year to which the statement relates and to publish it by 30 September of that year. Regulations 5 and 8 change the timetable for local government bodies to prepare and publish their statement of accounts.

Parent Act: Public Audit (Wales) Act 2004

Date Made: 22 January 2018

Date Laid: 29 January 2018

Coming into force date: 1 April 2018



SL(5)182 – The Tax Collection and Management (Reimbursement Arrangements) (Wales) Regulations 2018

Procedure: Negative

These Regulations describe the provisions that must be included in reimbursement arrangements made by a person making a claim under section 63 (claim for relief of overpaid tax) of the Tax Collection and Management (Wales) Act 2016. In addition, regulation 6 describes the records that the claimant must keep relating to the reimbursement arrangements and regulation 8 makes provisions in respect of penalties (penalties relating to record-keeping and reimbursement arrangements).

Parent Act: Tax Collection Management (Wales) Act 2016

Date Made: 24 January 2018

Date Laid: 29 January 2018

Coming into force date: 1 April 2018

