

Supplementary Report: SL(5)190 – The Welsh Revenue Authority (Powers to Investigate Criminal Offences) Regulations 2018

Background and Purpose

These Regulations provide for various provisions of the Police and Criminal Evidence Act 1984 and the Criminal Justice and Police Act 2001 to be applied to the investigation of offences conducted by the Welsh Revenue Authority (“WRA”). They include obtaining entry to premises under specified circumstances and seizing relevant items.

Explanations of the individual powers are given in the Explanatory Note and Explanatory Memorandum. The Cabinet Secretary made a written statement on 21 February 2018 that referred to the consultation on the powers and the decisions that were taken.

The Committee considered the instrument at its meeting on 5 March [\[link\]](#) and reported to the Assembly in line with the merits point identified.

However, during its consideration the Committee agreed to include another point for reporting relating to an anomaly between the regulations and the Explanatory Memorandum.

The Explanatory Memorandum states that the WRA must comply with statutory codes of practice, but our understanding is that they need only have regard to the code, and then only a duty to have regard to relevant bits of the code (see section 67(9) of the Police and Criminal Evidence Act 1984). There is an important difference between having to comply with something and having to have regard to it. The Welsh Government should clarify the position and if necessary, ensure that all relevant documents related to the regulations are corrected.

Procedure

Affirmative

Supplementary Committee Response

The Committee will wish to be aware that the Explanatory Memorandum has been revised to reflect comments in the Constitutional and Legislative Affairs Committee report.

The Committee thanks the Welsh Government for its response and welcomes the changes that have been made to the Explanatory Memorandum.

