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Y Gweinidog Cyllid a Llywodraeth Leol
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Llywodraeth Cymru
Welsh Government

Ein cyf/Our ref MA/RE/1763/22

All Members of the Senedd
Senedd Cymru
Cardiff Bay
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27May 2022

Dear colleague,

Welsh Tax Acts etc. (Power to Modify) Bill – Government Amendments

I am enclosing detail of the Government amendments tabled to the Welsh Tax Acts etc. (Power to Modify) Bill, together with an explanation of their purpose and effect.

Yours sincerely,

A handwritten signature in black ink that reads "Rebecca Evans".

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

WELSH TAX ACTS ETC. (POWER TO MODIFY) BILL – STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Rebecca Evans MS.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
2	<p>Section 2, page 2, after line 25, insert—</p> <p>() Regulations under section 1 may not make any provision relating to the investigation of criminal offences.</p> <p>() Regulations under section 1 may not alter any procedure of Senedd Cymru relating to the making of a statutory instrument under any provision of those Acts.’.</p>	<p>Adran 2, tudalen 2, ar ôl llinell 26, mewnosoder—</p> <p>() Ni chaiff rheoliadau o dan adran 1 wneud unrhyw ddarpariaeth sy'n ymwneud ag ymchwilio i droseddau.</p> <p>() Ni chaiff rheoliadau o dan adran 1 newid unrhyw weithdrefn gan Senedd Cymru sy'n ymwneud â gwneud offeryn statudol o dan unrhyw ddarpariaeth yn y Deddfau hynny.’.</p>	<p>The purpose of this amendment is to restrict the scope of the regulation making power within section 1 of the Bill.</p> <p>The effect of this amendment is to prohibit the Welsh Ministers from using the power within section 1 of the Bill to make any provision relating to the investigation of criminal offences. The effect of this amendment is also to introduce provision restricting the Welsh Ministers' ability to amend the existing regulation making procedures set out within the Welsh Tax Acts and any future regulation making procedures to be introduced into the Welsh Tax Acts by any means.</p>
3	<p>Section 4, page 3, after line 19, insert—</p> <p>() No motion may be moved in Senedd Cymru for a resolution to approve the instrument during the period of 28 days beginning with the day on which the instrument is made.’.</p>	<p>Adran 4, tudalen 3, ar ôl llinell 20, mewnosoder—</p> <p>() Ni chaniateir gwneud cynnig yn Senedd Cymru ar gyfer penderfyniad i gymeradwyo'r offeryn yn ystod y cyfnod o 28 o ddiwrnodau sy'n dechrau â'r diwrnod y gwneir yr offeryn.’.</p>	<p>The purpose of this amendment is to provide sufficient time for the Senedd to scrutinise regulations made using the made affirmative procedure.</p> <p>The effect of the amendment is to provide that regulations laid before the Senedd using the power within section 1 of the Bill and subject to the made affirmative procedure must be laid for a minimum period of 28 days before they may be voted upon by the Senedd.</p>
4	<p>Section 4, page 3, line 20, leave out 'period of 60 days mentioned in subsections (5) and (6)' and insert 'periods mentioned in subsections (5), (6) and</p>	<p>Adran 4, tudalen 3, llinell 21, hepgorer 'cyfnod o 60 niwrnod a grybwyllir yn is-adrannau (5) a (6)' a mewnosoder 'cyfnodau a grybwyllir yn is-adrannau</p>	<p>This amendment is consequential to amendment 2.</p> <p>The effect of this amendment is to provide that in</p>

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	<i>(subsection to be inserted by amendment 3)</i> .	(5), (6) a (<i>yr is-adran sy'n cael ei mewnosod gan welliant 3</i>).	calculating the periods made affirmative regulations must be laid for, no account is taken of any time which Senedd Cymru is: a) dissolved, or b) in recess for more than 4 days.
5	Page 4, after line 2, insert a new section— ‘[] Review of operation and effect of this Act The Welsh Ministers must— (a) review the operation and effect of this Act, and (b) publish the conclusions of the review before the end of the period of 4 years beginning with the day on which this Act comes into force.’	Tudalen 4, ar ôl llinell 2, mewnosoder adran newydd— ‘[] Adolygu gweithrediad ac effaith y Ddeddf hon Rhaid i Weinidogion Cymru— (a) adolygu gweithrediad ac effaith y Ddeddf hon, a (b) cyhoeddi casgliadau'r adolygiad cyn diwedd y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y daw'r Ddeddf hon i rym.’	The purpose of this amendment is to monitor the operation and effect of the Act. The effect of this amendment is to introduce new provision which requires the Welsh Ministers to complete a review of the operation and effect of the Act and publish its conclusions before the end of 4 years, beginning with its coming into force date.
6	Page 4, after line 2, insert a new section— ‘[] Expiry of the power under section 1 (1) The power under section 1 expires at the end of the period of 5 years beginning with the day on which this Act comes into force, except so far as provided otherwise under this section. (2) The Welsh Ministers may, by regulations, provide that the power under section 1— (a) is not to expire at the end of the period mentioned in subsection (1), but	Tudalen 4, ar ôl llinell 2, mewnosoder adran newydd— ‘[] Y pŵer o dan adran 1 yn dod i ben (1) Daw'r pŵer o dan adran 1 i ben ar ddiwedd y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y daw'r Ddeddf hon i rym, ac eithrio i'r graddau y darperir fel arall o dan yr adran hon. (2) Caiff Gweinidogion Cymru, drwy reoliadau, ddarparu— (a) nad yw y pŵer o dan adran 1 i ddod i ben ar ddiwedd y cyfnod a grybwyllir yn	The purpose of this amendment is to limit the lifespan of section 1 of the Bill. The effect of this amendment is to: a) include a sunset clause that will ensure the regulation making power within section 1 of the Bill will expire 5 years after its coming into force date, whilst retaining the validity of any regulations already in existence; b) provides a single opportunity for the Senedd to approve regulations laid by the Welsh Ministers, which will extend the power to make regulations under section 1 of the Bill for a further period of up to 5 years from the expiration date that will be set out in the

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	<p>(b) is to continue in force for a further period, not exceeding 5 years, specified in the regulations.</p> <p>(3) The power to make regulations under subsection (2)—</p> <p>(a) is exercisable once only, and</p> <p>(b) is exercisable by statutory instrument.</p> <p>(4) A statutory instrument containing regulations under subsection (2) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.</p> <p>(5) A draft of the instrument—</p> <p>(a) may not be laid before Senedd Cymru before the conclusions of the review under section [<i>section to be inserted by amendment 5</i>] have been published, and</p> <p>(b) may not be approved by a resolution of Senedd Cymru after the end of the period mentioned in subsection (1).</p> <p>(6) The expiry of the power under section 1 does not affect the continuation in force of any regulations made under that power before its expiry.’.</p>	<p>is-adran (1), ond</p> <p>(b) bod y pŵer o dan adran 1 i barhau mewn grym am gyfnod pellach, heb fod yn hwy na 5 mlynedd, a bennir yn y rheoliadau.</p> <p>(3) Mae'r pŵer i wneud rheoliadau o dan is-adran (2)—</p> <p>(a) yn arferadwy unwaith yn unig, a</p> <p>(b) yn arferadwy drwy offeryn statudol.</p> <p>(4) Ni chaniateir gwneud offeryn statudol sy'n cynnwys rheoliadau o dan is-adran (2) oni bai bod drafft o'r offeryn wedi ei osod gerbron Senedd Cymru ac wedi ei gymeradwyo ganddi drwy benderfyniad.</p> <p>(5) O ran drafft o'r offeryn—</p> <p>(a) ni chaniateir ei osod gerbron Senedd Cymru cyn i gasgliadau'r adolygiad o dan adran [<i>yr adran sy'n cael ei mewnosod gan welliant 5</i>] gael eu cyhoeddi, a</p> <p>(b) ni chaniateir ei gymeradwyo drwy benderfyniad gan Senedd Cymru ar ôl diwedd y cyfnod a grybwyllir yn is-adran (1).</p> <p>(6) Nid yw'r ffaith bod y pŵer o dan adran 1 wedi dod i ben yn effeithio ar barhad mewn grym unrhyw reoliadau a wnaed o dan y pŵer hwnnw cyn iddo ddod i ben.’.</p>	<p>sunset clause on the face of the Bill.</p>