



Llywodraeth Cymru  
Welsh Government

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## **WRITTEN STATEMENT BY THE WELSH GOVERNMENT**

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**TITLE** Consultation on Legislative Proposals Relating to the Welsh Tax Acts

**DATE** 3 November 2025

**BY** Mark Drakeford MS, Cabinet Secretary for Finance and Welsh Language

Today sees the launch of a [public consultation on legislative proposals to amend the Welsh Tax Acts](#):

- Tax Collection and Management (Wales) Act 2016
- Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017
- Landfill Disposals Tax (Wales) Act 2017

The proposed changes are technical in nature and are intended to clarify, enhance and future-proof our devolved tax legislation and to support wider public service delivery in Wales. Should the new Welsh Government wish to take these changes further primary legislation could be introduced early in the next Senedd Cymru term. These proposals mark the next step in Wales' fiscal devolution journey and are a sign of the growing maturity of Wales' tax system.

This consultation is being jointly undertaken by the Welsh Revenue Authority (WRA) and Welsh Government. Views are sought from the public, lawyers, tax advisers and representative bodies on discrete, largely technical changes to the Welsh Tax Acts. These changes have been identified through the WRA's seven years of operational experience in collecting and managing devolved taxes, as well as feedback from the industry, Welsh public service partners, and in response to changes to relevant UK legislation.

Whilst some changes in this consultation may be made by regulations, we are bringing together all of the proposals to comprise what would become Wales's first tax maintenance bill.

A separate [consultation was also launched recently, exploring the process for making future changes to the devolved tax legislation](#). These proposals seek to ensure that tax laws can be updated efficiently when needed, particularly in response to tax avoidance activities or changes to similar UK taxes.

The changes proposed in this consultation would enable the WRA to continue to manage Welsh taxes as effectively as possible, building on over £2 billion in devolved tax revenues collected since 2018 which have been reinvested by the Welsh Government in services such as the Welsh NHS and our schools.

The consultation closes on 26 January 2026. Full consideration will be given to the responses to inform next steps and support further policy development. It will be for the next Welsh Government to decide whether to give effect to these proposals through new primary legislation, subject to Senedd approval.