WELSH STATUTORY INSTRUMENTS

2017 No. 1163 (W. 289)

TAXES, WALES

The Tax Collection and Management (Permitted Disclosures) (Wales) Regulations 2017

Made - - - - 28 November 2017

Coming into force in accordance with regulation 1(2)

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 18(2) of the Tax Collection and Management (Wales) Act 2016(**1**).

In accordance with section 189(2) of that Act, a draft of these Regulations was laid before and approved by resolution of the National Assembly for Wales.

Title and commencement

1.—(1) The title of these Regulations is the Tax Collection and Management (Permitted Disclosures) (Wales) Regulations 2017.

(2) These Regulations come into force on the day after the day on which they are made.

Amendment of the Tax Collection and Management (Wales) Act 2016

2. Section 18(1) (permitted disclosures) of the Tax Collection and Management (Wales) Act 2016 is amended as follows—

(a) omit the "or" after paragraph (g);

(b) in paragraph (h) for "." substitute ","; and

(c) after paragraph (h) insert—

"(i) it is made to Her Majesty's Revenue and Customs in connection with a function of WRA or in connection with a function of Her Majesty's Revenue and Customs, or

(j) it is made to Revenue Scotland(**2**) in connection with a function of WRA or in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998 (c. 46)(**3**)."

(**1**) 2016 anaw 6.
(**2**) Revenue Scotland was established by section 2 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).
(**3**) 1998 c. 46. Section 80A(4) of the Scotland Act 1998 defines "devolved tax" for the purposes of that Act.