

WELSH TAX ACTS ETC. (POWER TO MODIFY) ACT 2022

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 4 – Procedure for regulations under section 1

25. **Section 4(1)** provides that the power to make regulations under section 1 is exercisable by statutory instrument.
26. **Section 4(2)** provides that a statutory instrument containing regulations under section 1 may be made either under the draft affirmative or, where the Welsh Ministers consider there is a need to make them urgently, under the made affirmative procedure.
27. Under the draft affirmative procedure, a statutory instrument cannot be made unless a draft of the instrument has been laid before Senedd Cymru and approved by it.
28. Under the made affirmative procedure a statutory instrument can be made and can come into force before it has been approved by the Senedd. Where the made affirmative procedure is used, section 4(4) provides that the instrument must be laid before Senedd Cymru, and section 4(5) provides that the Senedd must approve the regulations within a maximum period of 60 days¹ in order for the regulations contained in the instrument to remain in effect after that period ends. Section 4(6) provides that where the Senedd votes on a motion to approve the instrument before the end of the 60-day period and the instrument is not approved, the regulations contained in the instrument will cease to have effect at the end of the day on which the vote takes place. Section 4(7) provides that any motion to approve the instrument made under the made affirmative procedure cannot be moved in the Senedd (and so the instrument cannot be considered and voted upon by the Senedd) until 28 days have elapsed from (and including) the date the regulations are made².

¹ The 60-day period does not include any period during which Senedd Cymru is dissolved or is in recess for more than 4 days.

² The 28-day period does not include any period during which Senedd Cymru is dissolved or is in recess for more than 4 days.