

*These notes refer to the Welsh Tax Acts etc. (Power to Modify)  
Act 2022 (c.2) which received Royal Assent on 8 September 2022*

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

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 7 – Expiry of the power under section 1***

35. **Section 7(1)** provides that the power to make regulations in section 1 expires five years after the date that the Act comes into force, unless the Welsh Ministers make regulations under section 7(2) to extend that period for a further period up to a maximum end date of 30 April 2031.
36. The power in section 7(2) may be exercised only once (section 7(4)).
37. A statutory instrument containing regulations under that power must be made under the draft affirmative procedure.
38. **Section 7(5)** provides that the regulations, cannot be laid in draft before the conclusions of the review set out in section 6 have been published, and that the Senedd cannot approve the regulations after the initial five-year period has ended.
39. **Section 7(6)** provides that regulations made under section 1, before the expiry of that power, continue in force following its expiry.