



# Welsh Tax Acts etc. (Power to Modify) Act 2022

2022 asc 2

- 3 Policy statement: regulations under section 1 that have retrospective effect**
- (1) The Welsh Ministers must publish a statement of their policy with respect to the exercise of the power under section 1 to make regulations that have retrospective effect.
  - (2) The Welsh Ministers must publish the statement before the end of the period of three months beginning with the date on which this Act receives Royal Assent.
  - (3) The Welsh Ministers may revise the statement, and if they do so, they must publish the revised statement.