



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

2022 asc 2

7 Expiry of the power under section 1

- (1) The power under section 1 expires at the end of the period of 5 years beginning with the day on which this Act comes into force, except so far as provided otherwise under this section.
- (2) The Welsh Ministers may, by regulations, provide that the power under section 1—
 - (a) is not to expire at the end of the period mentioned in subsection (1), but
 - (b) is to continue in force for a further period, ending no later than 30 April 2031, specified in the regulations.
- (3) The power to make regulations under subsection (2)—
 - (a) is exercisable once only, and
 - (b) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (2) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.
- (5) A draft of the instrument—
 - (a) may not be laid before Senedd Cymru before the conclusions of the review under section 6 have been published, and
 - (b) may not be approved by a resolution of Senedd Cymru after the end of the period mentioned in subsection (1).
- (6) The expiry of the power under section 1 does not affect the continuation in force of any regulations made under that power before its expiry.

Commencement Information

II S. 7 in force at 9.9.2022, see [s. 9](#)

Changes to legislation:

There are currently no known outstanding effects for the Welsh Tax Acts etc. (Power to Modify) Act 2022, Section 7.