



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

2022 asc 2

1 Power to modify the Welsh Tax Acts etc.

- (1) The Welsh Ministers may, by regulations, modify any of the Welsh Tax Acts and regulations made under any of those Acts if they consider that the modifications are necessary or appropriate for or in connection with any of the following purposes—
- (a) ensuring that landfill disposals tax or land transaction tax is not imposed where to do so would be incompatible with any international obligations;
 - (b) protecting against tax avoidance in relation to landfill disposals tax or land transaction tax;
 - (c) responding to a change to a predecessor tax that affects, or may affect, the amounts paid into the Welsh Consolidated Fund under section 118(1) of the [Government of Wales Act 2006 \(c. 32\)](#);
 - (d) responding to a decision of a court or tribunal that affects, or may affect, the operation of any of the Welsh Tax Acts or regulations made under any of those Acts.
- (2) But see section 2(4), (5) and (6) (restrictions on the power).
- (3) In this Act, “Welsh Tax Acts” means—
- (a) the [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#);
 - (b) the [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#);
 - (c) the [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#).
- (4) In this section—
- “international obligations” (“*rhwymedigaethau rhyngwladol*”) means any international obligations of the United Kingdom other than obligations to observe and implement the Convention rights (within the meaning of the [Human Rights Act 1998 \(c. 42\)](#));
- “predecessor tax” (“*treth ragflaenol*”) means—
- (a) stamp duty land tax;

Changes to legislation: There are currently no known outstanding effects for the Welsh Tax Acts etc. (Power to Modify) Act 2022, Section 1. (See end of Document for details)

(b) landfill tax.

Commencement Information

II S. 1 in force at 9.9.2022, see [s. 9](#)

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