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WELSH STATUTORY INSTRUMENTS

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**2018 No. 33**

**The Tax Collection and Management (Wales)  
Act 2016 (Commencement No. 2) Order 2018**

**Provisions coming into force on 25 January 2018**

2. The following provisions of the Act come into force on 25 January 2018—
- (a) section 25 (payments of receipts into Welsh Consolidated Fund);
  - (b) section 26 (Charter of standards and values);
  - (c) Part 4 (investigatory powers of WRA), except for sections 82 (overview of Part 4) and 101(3) and (4) (regulation making power in relation to protection for privileged communications);
  - (d) Chapter 5 of Part 5 (penalties relating to investigations);
  - (e) section 154 (payment of penalties);
  - (f) section 155 (double jeopardy);
  - (g) sections 160 to 162 (provision in relation to interest);
  - (h) Part 7 (payment and enforcement), except for section 167 (fees for payment);
  - (i) Part 8 (reviews and appeals), except for section 171 (overview of Part 8); and
  - (j) Part 9 (investigation of criminal offences).