
WELSH STATUTORY INSTRUMENTS

2017 No. 1163

The Tax Collection and Management (Permitted Disclosures) (Wales) Regulations 2017

Amendment of the Tax Collection and Management (Wales) Act 2016

2. Section 18(1) (permitted disclosures) of the Tax Collection and Management (Wales) Act 2016 is amended as follows—

- (a) omit the “or” after paragraph (g);
- (b) in paragraph (h) for “.” substitute “;”; and
- (c) after paragraph (h) insert—
 - “(i) it is made to Her Majesty’s Revenue and Customs in connection with a function of WRA or in connection with a function of Her Majesty’s Revenue and Customs, or
 - (j) it is made to Revenue Scotland⁽¹⁾ in connection with a function of WRA or in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998 (c. 46)⁽²⁾.”

(1) Revenue Scotland was established by section 2 of the Revenue Scotland and Tax Powers Act 2014 ([asp 16](#)).

(2) [1998 c. 46](#). Section 80A(4) of the Scotland Act 1998 defines “devolved tax” for the purposes of that Act.