
EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the first commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 18 October 2017. These provisions establish the Welsh Revenue Authority as a corporate body and allow work to be carried out to prepare for the collection and management of devolved taxes. They also give the Welsh Ministers certain powers to make regulations.