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# Taxation (Wales) Bill

## Bill Summary

November 2026



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# Taxation (Wales) Bill

## Bill Summary

November 2026

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The **Taxation (Wales) Bill**, currently under the Senedd's consideration, makes technical and administrative amendments to the 'Welsh Tax Acts', which are intended to enable them to work in a more effective and efficient way.

The **Wales Act 2014** devolved both Stamp Duty Land Tax (SDLT) and Landfill Tax (LT) to the Senedd, which were replaced in April 2018 by Land Transaction Tax (LTT) and Landfill Disposals Tax (LDT) respectively in Wales.

There are three Acts that are collectively known as the 'Welsh Tax Acts'.

The devolved taxes (LTT and LDT) were established by the **Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017** (LTTA 2017) and **Landfill Disposals Tax (Wales) Act 2017** (LDTA 2017).

Prior to the establishment of those taxes, the **Tax Collection and Management (Wales) Act 2016** (TCMA 2016) was passed by the Senedd to provide a framework for the administration of devolved taxation in Wales. Part 2 of the TCMA 2016 established the Welsh Revenue Authority (WRA) to collect and manage devolved taxes.

This briefing summarises the provisions of the Taxation (Wales) Bill and gives some further background.



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# 1. Introduction

In November 2025, the previous Welsh Government together with the Welsh Revenue Authority (WRA) **published a consultation** on legislative proposals relating to the Welsh Tax Acts. In his written statement, the then Cabinet Secretary for Finance and Welsh Language, **Mark Drakeford MS, said**:

> *Should the new Welsh Government wish to take these changes further primary legislation could be introduced early in the next Senedd Cymru term. These proposals mark the next step in Wales' fiscal devolution journey and are a sign of the growing maturity of Wales' tax system.*

The **Taxation (Wales) Bill** was introduced to the Senedd's **legislative process** on 19 October 2026.

Introducing the Bill to the Senedd, the Cabinet Minister for Finance ("the Cabinet Minister"), **Elin Jones MS said**:

> *The Bill's purpose is to ensure that our devolved taxes continue to operate fairly and effectively. It is a practical Bill focused on clarifying, strengthening and futureproofing the Welsh devolved tax system.*

The Cabinet Minister **added**:

> *The measures it contains respond to practical and technical issues identified over time by the Welsh Revenue Authority, taxpayers, professional advisers and delivery partners. The Bill includes measures that will support the Welsh Revenue Authority in carrying out its functions more effectively.*

The Bill is intended to make a series of mostly technical and administrative amendments to the Welsh Tax Acts. The **explanatory memorandum (EM) notes** the Bill is:

> *…designed to ensure that the Welsh Acts continue to deliver the outcomes intended by Senedd Cymru, that taxpayers and advisers can understand their obligations more clearly, and that the WRA can administer and enforce the taxes effectively and fairly.*

It adds:

> *The Bill does not introduce a new tax, nor does it make substantive changes to the underlying policy objectives of existing devolved taxes*

The proposed changes **seek to**:

- remedy areas where the WRA has experienced practical difficulties in operating the legislation;
- respond to feedback received from taxpayers and professional advisers;
- make changes to the constitution of WRA committees where the purpose is the delivery of specific taxpayer decisions; and
- enable better data sharing with local authorities to aid development of accurate tax bases, improve local taxation compliance activity and improve cross-government use of data.

# 2. The Bill at a glance

The Bill **contains** 17 sections arranged into four groupings:

- Tax collection and management
- Land Transaction Tax
- Landfill Disposals Tax
- General

The EM lists the **purpose and intended effect** of the legislation, **details of the consultation undertaken** and the **subordinate legislation** provided for in the Bill. It also includes a **Regulatory Impact Assessment** ('the RIA'), which sets out the estimated costs and benefits of the legislation.

# 3. Summary of provisions

## Part 1 - Tax collection and management

### Section 1. Participation in Welsh Revenue Authority committees by persons who are not members of the authority

**Section 1** of the Bill clarifies the governance provisions in TCMA 2016. It recognises a distinction between formal committees of the WRA (comprising executive and non-executive board members) and committees established by WRA staff in relation to functions they are authorised to carry out. The EM **explains**:

> *A committee of WRA is a group established by the WRA to deal with particular business or to advise on particular issues relating to WRA functions and which contains one or more members of the WRA. A sub-committee of a committee of WRA is a smaller group established under a committee of WRA.*

The section also sets out who may vote at meetings. The EM says "in relation to committees of the WRA, a person who is not a member of the WRA will not automatically have a vote simply because they sit on that committee, but WRA staff may be authorised to vote by the WRA". It also states:

> *In relation to committees established by WRA staff, the changes recognise that staff may determine the composition of such committees. They also clarify that the only persons, other than WRA staff, who may vote on such committees are members of the WRA or persons to whom WRA functions have been delegated, and only if they have been authorised to vote by the Chief Executive of the WRA.*

Section 1 also makes connected changes to rules about procedure, confidentiality and evidence so that the amended governance structure works coherently. The EM notes:

> *The practical effect of the changes is that they clarify governance arrangements, decision-making responsibilities, voting rights and delegation rules to make WRA's governance more transparent and reduce legal uncertainty.*

The changes also seek to ensure "WRA's operations maintain Board oversight while making clear that WRA staff may make operational decisions through staff committees where staff are authorised to carry out the relevant functions, without requiring non-executive members to be involved in day-to-day case management".

## Section 2. Delegation of Welsh Revenue Authority functions

**Section 14 of TCMA 2016** enables the WRA to delegate any of its functions to bodies that have been prescribed by the Welsh Ministers in regulations (Natural Resources Wales (NRW) is currently the only body prescribed in regulations).

**Section 2** of the Bill **clarifies that** in instances where a WRA function has been delegated to a body which is not a reserved authority, such as NRW, that function may be further delegated under any powers the body has and treated as a function of that body for the purposes of its own power of delegation.

The section **also enables** Welsh Ministers by regulations to prohibit or limit further delegation of WRA functions in these instances.

## Section 3. Disclosure of protected information

The WRA already collects a substantial amount of 'Protected Information' under TCMA 2016. However, there is currently **no permitted route** in **section 18 of TCMA 2016** that allows disclosure of devolved tax or visitor levy protected information to principal councils for local taxation purposes.

**Section 3** of the Bill amends **section 18 of TCMA 2016** to introduce **two statutory information sharing gateways**::

**1.** To enable the WRA to disclose visitor levy Protected Information to principal councils where that disclosure is for the purposes of the WRA's own visitor levy functions.

**2.** To enable the WRA to disclose Protected Information to qualifying persons for the purposes of the collection and management of council tax and non-domestic rates.

The first gateway is **intended to remove** an unintended restriction in the current legislation. **Section 12(2)(e) of TCMA 2016** introduced by the **Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025** was not

intended to prevent the WRA from making Protected Information disclosures to principal councils where necessary to administer the visitor levy properly.

The **EM notes** this amendment will provide the same treatment for visitor levy taxpayers as devolved tax taxpayers.

The second gateway relating to the sharing of Protected Information for Council Tax and Non-Domestic Rates functions is intended to be narrower than the existing register gateway in **section 18(1)(k) of TCMA 2016**. Rather than permitting disclosure in connection with any principal council function, the Bill confines disclosure to local taxation functions only.

The EM states "the new gateways provided by the Bill will be discretionary rather than mandatory to ensure the WRA retains control over data-sharing".

## Section 4. Power to withhold repayments of tax during Welsh Revenue Authority enquiry

Currently, **Part 3 of TCMA 2016** sets out that when a taxpayer **amends a tax return** and that amendment gives rise to a repayment, the WRA is obliged to make the repayment without delay, even when it has concerns that the amendment may not be correct. As a result, enquiries are often undertaken after the repayment has been made, which makes recovery of tax difficult.

To address this, **section 4** of the Bill **creates a statutory power** giving the WRA a discretion to withhold repayments arising from taxpayer amendments once an enquiry has been opened and until that enquiry is concluded. The aim is to strengthen revenue protection.

## Section 5. Claims for relief for overpaid tax: repayment of late payment interest

**Section 63 of the TCMA 2016** provides a mechanism for taxpayers to claim relief in respect of overpaid tax. However, it does not expressly provide a mechanism for adjusting any associated late-payment interest.

**Section 5** of the Bill amends **section 73 of TCMA 2016** to provide a mechanism for dealing with the associated late-payment interest position when a taxpayer claims relief in respect of overpaid tax. The **EM notes**:

> *The intended effect is to ensure that a taxpayer's overall liability can be adjusted consistently following a successful claim for overpaid tax,*

> *including where late-payment interest is attributable to an amount that is subsequently found not to have been chargeable or payable.*

## Section 6. Giving reasons for not giving effect to claims for relief in case of excessive assessment or overpaid tax

**Section 6** of the Bill also amends **section 73 of TCMA 2016** to place additional requirements on the WRA when it decides not to give effect to a claim or amendment relating to an excessive assessment or overpayment of tax.

Where the WRA rejects a claim or amendment, either in full or in part, it must now provide the taxpayer with reasons for its decision. It must also include information about the taxpayer's rights to ask for an internal review or to appeal the decision.

The **EM states**:

> *The amendment is intended to improve transparency and ensure that taxpayers understand both why their claim has not been accepted and what options are available to challenge the decision.*

The new requirements **do not apply** where the WRA decides to enquire into a claim or amendment as sections 74 and 75 of TCMA 2016 deal with these provisions.

## Section 7. Taxpayer notices following a tax return

A taxpayer notice is a formal notice requiring a taxpayer to provide information or documents that the WRA reasonably needs for its tax functions. Some tax reliefs may be withdrawn if events happen after a tax return has been made. For example, a relief may depend on land continuing to be used in a particular way for a specified period, which may require the WRA to seek additional information after the initial enquiry window has closed.

**Section 7** of the Bill amends the WRA's powers relating to issuing taxpayer notices following a tax return in the TCMA 2016. It provides the WRA with the ability to issue an information notice where it needs to check whether, following post-transaction (or potential post-transaction) events, an LTT relief has been withdrawn or a refund has become repayable, giving rise to a further return obligation.

The **EM states**:

> *This addresses a gap in the current framework, as some reliefs may be validly claimed at the effective date of the transaction but later withdrawn if conditions cease to be met within the 'control period' provided by the legislation.*

## Section 8. Inspecting premises

Inspection powers enable the WRA to enter and inspect business premises, business assets and documents for tax purposes. Under the current legislation, the WRA **may carry out an inspection** where the occupier agrees to the inspection or where the tribunal has approved it. In practice, this means that where agreement cannot be obtained, the WRA must seek tribunal approval before inspecting the premises.

The **EM notes**:

> *While these arrangements are appropriate in many cases, they can create operational difficulties where there is a need to inspect premises quickly, particularly in relation to suspected unauthorised landfill disposals. In such cases, delays may reduce WRA's ability to establish the relevant facts or secure evidence before it is altered, moved or destroyed.*

**Section 8** of the Bill will allow the WRA to carry out an inspection without tribunal approval or occupier agreement after giving at least seven days' notice of the inspection. The section also makes provisions for inspections to take place without prior notice where giving notice would "seriously prejudice" the assessment or collection of a WRA-collected tax. The EM **adds**:

> *This is intended primarily to address situations involving LDT where there is a risk that evidence relevant to potential tax liabilities could be removed, altered or otherwise lost if advance notice were given. In such cases, the WRA may provide the inspection notice when the WRA officers arrive at the premises and proceed with the inspection immediately.*

The section **also provides** that "business premises" for the purposes of inspections under section 103 of TCMA are premises in England or Wales. It also provides that under the power in section 103B of TCMA in relation to unauthorised disposals, the WRA may carry out an inspection at premises in England or Wales where the occupier of the business premises may be chargeable for an unauthorised disposal in Wales.

## Section 9. Late payment interest on taxes collected by the Welsh Revenue Authority

**Section 9** of the Bill amends section 157 of TCMA 2016 so late-payment interest is always calculated by reference to the amount of tax that was actually due for each day of the interest period.

The **EM notes** "the current legislation does not expressly provide for interest to be recalculated where a liability is later reduced, creating uncertainty as to whether late-payment interest must be adjusted to reflect the corrected liability".

It **explains** the "policy objective is therefore to ensure that reductions in tax liabilities automatically result in corresponding reductions in late-payment interest". The EM **adds**:

> *The effect is that the interest charged should reflect the amount of tax that is actually due, including where a taxpayer amends a return to reduce the amount of tax payable.*

## Section 10. Application of the TCMA to the Crown for the purposes of land transaction tax

**Section 10** of the Bill amends section 187A(1) of TCMA 2016 to correct typographical and cross-referencing errors and to ensure that, in relation to Land Transaction Tax, the Part 8 of TCMA 2016 review and appeal framework applies to the Crown in the same way as it applies to other taxpayers.

Currently, section 187A(1) excludes the Crown from certain appeal rights relating to information notices. These errors create legal uncertainty and result in the Crown not having access to certain review and appeal rights relating to information notices that should be available.

The EM **explains that this section**:

> *...corrects the statutory references and removes the unintended exclusions so that the Crown may request a review or appeal decisions relating to information notices in the same way as other taxpayers. The only exclusions intended to remain are those linked to penalties, which do not bind the Crown.*

## Part 2 – Land Transaction Tax

### Section 11. Exception for collective rights transactions from higher rate of land transaction tax

**Collective enfranchisement** is the statutory right for a group of qualifying tenants of flats to buy the freehold of their building (and any intermediate leasehold interests). There is a separate tenants' right of first refusal, which is triggered by a landlord's decision to make a relevant disposal and the service of a notice on the qualifying tenants. Together these rights are referred to as 'collective rights'.

Collective rights are subject to a specified method of calculating Land Transaction Tax under the rules in **paragraph 10 of Schedule 14 of LTTA 2017**. This approximates the amount of tax that would arise if each participating leaseholder were able to acquire their share of the freehold separately.

However, under current legislation, the calculation **can still require** consideration of the higher residential rates provisions due to the inclusion of an anti-avoidance rule. Consequently, certain transactions, particularly where more than one leaseholder participates in the acquisition may be treated as higher rates transactions. Similar issues may also arise where a nominee purchaser company is used to acquire the freehold on behalf of the participating leaseholders.

**Section 11** of the Bill **introduces specific exceptions** for persons exercising collective rights within the higher rates provisions in Schedule 5 so that transactions benefiting from relief under paragraph 10 of Schedule 14 to the LTTA are not treated as higher rates residential property transactions.

The **EM notes**:

> *The intended effect of the amendment is to support the exercise of collective rights by leaseholders, provide greater certainty about the Land Transaction Tax treatment of these transactions and ensure that the collective rights relief operates effectively. The amendment does not change the operation of the higher residential rates regime for other residential property transactions.*

## Section 12. Higher rate of land transaction tax: individuals who do not count as buyers

Section 12 of the Bill amends Schedule 5 to the LTTA 2017 to address the treatment of 'A to A+B' transactions for higher-rates purposes.

Currently, where a property which is owned by one person (A) is transferred into joint ownership of A and another individual (B), both may be treated as buyers, which can bring the transaction within the higher residential rates even where B would not meet conditions set out in Schedule 5 to the LTTA 2017.

The EM states "this creates uncertainty and a risk of inconsistent treatment", particularly in common transactions such as adding a partner to title, which frequently occurs when property is remortgaged when a partner has moved into the property between the date of the original mortgage and the remortgage.

It adds:

> *The Bill therefore introduces a clarification into Schedule 5 so that, where B is an individual, only B's status and property interests are taken into account for higher-rates purposes. No corresponding change is proposed where B is not an individual. The amendment is intended to operate only in relation to transactions that are within the Schedule 5 rules and not to alter the wider definition of "buyer" elsewhere in the LTTA.*

## Section 13. Transactions involving trustees of a bare trust

Section 13 of the Bill addresses the effect of the current deeming rule for leases granted to, or by, nominees and bare trustees in LTTA 2017. Assets in a bare trust are held in the name of a trustee. However, the beneficiary has the right to all of the capital and income of the trust at any time if they're 18 or over in Wales and England.

Under current legislation, nominees and bare trustees are generally 'looked through' for LTT purposes with the beneficial owner of the property interest treated as the owner or buyer or seller. The EM says:

> *This means that where a person (T) acquires a chargeable interest or an interest in a partnership as bare trustee, the Act applies as if the*

> *interest were vested in, and the acts of T in relation to it were the acts of, the person or persons for whom T is trustee.*

However, for grants and leases, it is the opposite where if a lease is granted to a nominee or bare trustee, the nominee or bare trustee is treated as the buyer of the lease. This is due to opportunities to avoid LTT on lease rent where a lease is granted to, or by, a nominee before being assigned to another person. The EM **explains**:

> *This exception to the general 'look through' treatment can produce undesirable results where the identity of the buyer or seller determines whether relief is available or how tax is calculated, particularly in sale and leaseback arrangements, surrenders and regrants of leases.*

The amendment is intended to confine the operation of the 'deeming rule' so the avoidance risk relating to leases continues to be addressed while other parts of the LTT regime related to specific reliefs regarding beneficial ownership continue to work as designed. The EM **states**:

> *The intended effect is to improve legal certainty and ensure that genuinely commercial transactions are not denied relief, or charged more tax, merely because a nominee or bare trustee is used. The amendment will make the calculation of tax more appropriate by removing certain distortions in the application of lease rules.*

## Part 3 – Landfill Disposals Tax

### Section 14. Specified landfill site activities

**Section 14** of the Bill amends **Landfill Disposals Tax (Wales) Act 2017** (LDTA 2017) to clarify that material used within a landfill cell is taxable unless expressly excluded, and to introduce a statutory definition of "landfill cell", which has been modelled on **Scottish legislation**.

Currently, the LDTA 2017 does not clearly provide that all material used within a landfill cell is taxable unless excluded. The **EM notes** "the WRA considers that this has led to disputes, inconsistent practices and uncertainty for landfill site operators, and has created differences with approaches elsewhere in the UK". It **adds**:

*The provision therefore amends the list of specified landfill site activities so that any use of material in a landfill cell is taxable unless it falls within limited exclusions for certain engineering or operational activities. The exclusions are drainage layers immediately above the base of a cell and the insertion of pipes, pumps or related infrastructure to control liquids or gas.*

## Part 4 – General

### Sections 15, 16 and 17. Interpretation, Coming into force and Short title

**Sections 15-17** of the Bill include provisions relating to interpretation and coming into force. Section 16 **makes provisions** for the Act to come into force two months after it receives Royal Assent.

# 4. Powers to make subordinate legislation

The **powers to make subordinate legislation** under the Bill are listed in the EM. The Bill gives the Welsh Ministers **2 powers to make regulations**.

The first power **enables Welsh Ministers to prohibit or limit** the further delegation of Welsh Revenue Authority (WRA) functions by a person to whom functions have been delegated, where that person is not a reserved authority.

This power is to be exercised under the **negative resolution procedure** (or 'annulment procedure'). Under the negative procedure, the statutory instrument automatically becomes law when it is made by the Welsh Ministers, but the Senedd can vote to annul it within 40 days of it being laid.

The second power **enables Welsh Ministers to amend the list of permitted disclosures** that will not attract the criminal offence for further disclosure of protected information.

This is to be exercised under the **draft affirmative procedure**, which ensures that the Welsh Ministers cannot make subordinate legislation unless the Senedd has passed a motion approving a draft of the subordinate legislation.

# 5. Post implementation review

The **EM explains** that, given the Bill makes a series of mainly technical and administrative changes to existing legislation, the intention is for the effectiveness of its implementation to be monitored through existing arrangements. It **adds**:

> *Monitoring will focus on whether the changes operate as intended and whether any further guidance, administrative action or legislative change is required.*

Evidence to be used in monitoring the legislation **will include** WRA's operational information, casework, reviews and appeals, complaints and feedback from taxpayers, advisers, principal councils and other affected bodies.

The EM **states** this will help identify whether the provisions have improved clarity and reduced disputes, and whether guidance or operational practice needs to be adjusted. It **also says**:

> *If legislative change appears necessary, the issue will be considered as part of the wider programme for maintaining and developing the Welsh Tax Acts.*

# 6. Financial implications of the Bill

The **Regulatory Impact Assessment ('RIA')** sets out a summary of costs over a ten-year appraisal period, 2027-28 – 2036-37. The estimated total cost of the Bill is £0.42m.

All costs incurred are administrative with the WRA incurring £89k of one-off costs and £300k of recurring costs, and principal councils incurring £33k in one-off costs across the ten-year appraisal period.

**Table 1. Costs associated with the Taxation (Wales) Bill**

| Cost description | Cost (£m) |
|---|---|
| **Administrative costs** | |
| Transitional costs | 0.12 |
| Recurrent costs | 0.3 |
| **Total costs** | **0.42** |
| **Compliance costs** | |
| Transitional costs | 0 |
| Recurrent costs | Negligible |
| **Total costs** | **Negligible** |
| **Total Bill costs** | **0.42** |

***Source:*** ***Welsh Government, Regulatory Impact Assessment,* Taxation (Wales) Bill, October 2026**

The RIA **proposes two options** for the cost benefit analysis:

- **Option 1:** Business as usual.
- **Option 2:** Introduce legislation (preferred option)

## Cost-savings

The RIA **estimates cost-savings** of £2.6m across the appraisal period. These are primarily staff time efficiencies for local authorities and the WRA. The largest

savings arise from improved information sharing between the WRA and principal councils.

## Compliance costs

The RIA **says** "no quantified compliance costs are expected for private businesses, taxpayers, voluntary organisations or the public".

## Unquantified costs and disbenefits

The RIA **states** no other unquantified economic, social or environmental costs have been identified beyond the administrative costs.

## Benefits

The RIA **estimates benefits** from the Bill over the ten-year appraisal period to be £3.12m excluding fiscal revenues, which represent transfers between taxpayers and the public sector rather than net economic benefits.

It **also says** benefits of the Bill such as improved fairness, transparency, taxpayer experience and legal clarity are difficult to quantify. The RIA **adds** "monetised results are likely to understate the value of the changes".

# 7. Scrutiny of the Bill

There are **four stages** to the Senedd's scrutiny of Bills.

## Stage 1

The Bill has been referred to the Finance Committee for Stage 1 scrutiny, with a deadline of 19 February 2027 for it to report on the general principles of the Bill.

The Committee will be holding a short call for evidence on the Bill, and will hold evidence sessions in December to hear stakeholder views before reporting to the Senedd.

The Bill will also be considered by the Legislation, Justice and Constitution Committee.

Further information on scrutiny at Stage 1 is available on the **Bill webpage**.

## Stage 2 and beyond

Should the Senedd agree to the general principles of the Bill, it will be subject to amendment at Stage 2. These amendments will be considered by the Finance Committee. The Business Committee's timetable for the Bill sets a deadline of 7 May 2027 for Stage 2 to be completed.

The Bill would then be subject to further amendment by all Members of the Senedd in Plenary (Stage 3) before a final vote on whether to pass the legislation (Stage 4).