



Llywodraeth Cymru
Welsh Government

Number: WG53989

Welsh Government
Consultation – summary of response

Views on the Appropriate Mechanisms for Making Changes to the Welsh Tax Acts

February 2026

Mae'r ddogfen hon ar gael yn Gymraeg hefyd / This document is also available in Welsh
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg / We welcome correspondence and telephone calls in Welsh

1. Overview

Introduction

This report summarises the responses to the Welsh Government consultation on the appropriate mechanisms for making changes to the Welsh Tax Acts and the Welsh Government's response.

Next steps

The consultation has helped to inform the Cabinet Secretary for Finance and Welsh Language review of the operation of the effect of the Welsh Tax Acts etc. (Power to Modify) Act 2022 as required under section 6 of that Act. Whilst the consultation responses and the conclusions of the review have been undertaken by this Welsh Government it will be for the Welsh Government elected in May 2026 to make the decisions as to whether, and what, new approach to making changes to the Welsh Tax Acts is appropriate.

Action Required

This document is for information only.

Further information and related documents

Large print, Braille and alternative language versions of this document are available on request.

Contact details

For further information:

Tax Strategy and Intergovernmental Relations Division,
Welsh Treasury,
Welsh Government,
Cathays Park,
Cardiff,
CF10 3NQ

Email: ChangestoWelshTaxActs@gov.wales /
NewidiadauiDdeddfauTrethCymru@llyw.cymru

Additional copies

This summary of response and copies of all the consultation documentation are published in electronic form only and can be accessed on the Welsh Government's website.

Link to the consultation documentation: [Views on the Appropriate Mechanisms for Making Changes to the Welsh Tax Acts](#)

Contents

| | |
|--|----|
| The purpose of the consultation | 4 |
| Consultation process..... | 4 |
| Summary of consultation responses | 5 |
| Question 1..... | 6 |
| Question 2..... | 8 |
| Question 3..... | 10 |
| Question 4..... | 11 |
| Question 5..... | 12 |
| Question 6..... | 15 |
| Question 7..... | 17 |
| Question 8..... | 18 |
| Question related to the Welsh language | 19 |
| Annex A – List of respondents | 20 |

2. The purpose of the consultation

- 2.1 The consultation invited views on the appropriate mechanisms for making changes to the Welsh Tax Acts.
- 2.2 The consultation posed six questions and welcomed all other comments to help inform the development of the appropriate mechanisms for making changes to the Welsh Tax Acts. The consultation also sought views on how or whether the Welsh language would be positively or negatively impacted by this work.
- 2.3 The consultation documents can be found here: [Views on the Appropriate Mechanisms for Making Changes to the Welsh Tax Acts](#)

3. Consultation process

- 3.1 The consultation was open from 8 September to 28 November 2025. The consultation was published in Welsh and English on the Welsh Government's consultation web page.
- 3.2 Respondents were able to submit their views and comments in Welsh or English, by post (hard copy), by email or through an online response form.
- 3.3 The Welsh Government has chosen to consult the public on their views of the appropriate mechanisms for making changes to the Welsh Tax Acts. The consultation responses will assist the Welsh Ministers in complying with their statutory obligation when reviewing the operation and effect of the Welsh Tax Acts etc. (Power to Modify) Act 2022 to provide an assessment of alternative legislative mechanisms for making changes to the Welsh Tax Acts.
- 3.4 The Welsh Government's tax principles set out the approach to developing and delivering devolved tax, stating that Welsh taxes should raise revenue to fund public services as fairly as possible, deliver Welsh Government policy objectives, be clear, stable and simple, be developed through collaboration and involvement, and contribute directly to the Well Being of Future Generations Act goal of creating a more equal Wales. The mechanism for making those changes should support these principles where appropriate.

4. Summary of consultation responses

- 4.1 The consultation received 29 substantive responses. Not all consultees responded to all questions. Eight responses were received by email and 21 received through the online form. All responses were submitted in English only. Where respondents did not indicate whether they wished to keep their responses anonymous or not, identifying information has been removed from this summary.

Responses by type of respondent

| Category of respondent | Number of respondents |
|--|-----------------------|
| Individuals responding in a private capacity | 21 |
| Professional bodies and/ or interest groups | 4 |
| Academics at Higher Education Institutions | 4 |

The full list of respondents can be found in **Annex A**.

- 4.2 Responses have not been reported in terms of percentages that agreed or disagreed, etc, to consultation questions. This is because in many cases the questions sought descriptive explanations and views with many differing responses (and even where there were similar responses there were nuanced variations that do not lend themselves to providing a percentage interpretation of a common view). Furthermore, the number of responses would not produce any meaningful data.
- 4.3 Most of the responses provided by individuals did not address the purpose of the consultation. Instead, they expressed dissatisfaction with devolution generally as well as tax devolution specifically, the funding decisions of the Welsh Government, criticism of individual Welsh Ministers, and choices of allocating resources for providing equity of treatment for, or promotion of, the Welsh language. Whilst the expression of such dissatisfaction and views is valid, they do not help inform the specific issues that the consultation sought to address.
- 4.4 In the introduction to their joint response, the Chartered Institute of Taxation and the Low Incomes Tax Reform Group (hereafter referred to as CIOT) stated that the process for making changes to the Welsh devolved taxes should: provide for adequate consultation and Senedd scrutiny, be responsive to protect the Welsh Government's revenues from the devolved taxes (including where revenues are impacted by changes in the UK government's predecessor taxes), provide certainty to individuals and businesses, ensure safeguards are provided for taxpayers, and provide sufficient time between legislation being passed /announced to allow for familiarisation and any

necessary system changes. CIOT also noted, “...*the questions raised...involve constitutional matters that are largely outside our expertise.*”

- 4.5 PropertyMark, a member-led professional body for property agents, recommended that a forum was established to improve consultation with relevant stakeholders who would also then be able to provide feedback on taxation policy.
- 4.6 Professor de Cogan set out the UK’s constitutional issues in relation to Article 4 of the Bill of Rights 1688 in so far as it related the raising of tax by the devolved administrations and through secondary legislation. Whilst he concluded that both were possible and effective, he commented that “*it does not follow that imposing tax changes under secondary legislation is a good idea.*”
- 4.7 Conversely, Anurag Deb and Dr Kilford in their responses recommended that secondary legislation should continue to be used and considered that all secondary making powers should be contained in a single act rather than across the current three Welsh Tax Acts.
- 4.7 The Welsh Government would like to thank all respondents for the time and effort they took to engage with this consultation.

5. Question 1

Are you aware of examples from other legislatures that could provide helpful examples for a devolved administration (allowing for constitutional and legal differences)? Please explain why these arrangements may be right for Wales.

- 5.1 Most responses indicated that they were not aware of any other non-UK devolved administrations with tax raising powers that could be viewed as a potential model for the Welsh Government and Senedd Cymru to consider as a potential model.
- 5.2 Two academics based in New Zealand generously provided their time to respond to the consultation. Prof Shelley Griffiths did not comment on the questions specifically asked in the consultation but, very helpfully, set out how the legislation underpinning the taxes raised by the New Zealand government is changed.
- 5.3 Professor Adrian Sawyer (also New Zealand based) and Dr Sara Closs-Davies referred to Scotland, but also referred to research currently being undertaken into devolved powers being provided to indigenous peoples in

countries such as Canada. That work will include exploring instances of devolved tax powers.

- 5.4 PropertyMark set out principles and changes that they believe should support residential property transactions across all tax bands. These included a first-time buyers' relief, measures for last time buyers, and measures to stimulate the market including for homebuyers and those investing in the private rental sector. PropertyMark referred to examples from Canadian provinces and Australian states as examples of administrations that implement examples of these approaches. They encouraged the Welsh Government to *“adopt lessons that promote accessibility, simplicity and predictability, while avoiding excessive surcharges or complex rules that slow transactions.”*
- 5.5 One individual considered that there were no suitable examples to be considered as devolution had not been successful anywhere. In relation to the UK, they provided as examples of failure the period of non-operational devolved government in Northern Ireland, the Barnett formula, poor management across the three devolved nations, infrastructure gaps in Northern Ireland and constitutional fragility in Wales. Another individual felt that the current legislative process in the devolved nations (and the UK Parliament too) had led to too much reliance on the use of secondary legislation and the development of 'skeletal' bills that provide powers rather than legislating through primary legislation. They were concerned that this risks diminishing the role of the Senedd in scrutinising and shaping tax policy which in turn *“...could reduce public trust in Welsh tax governance...”*. Another individual said that examples (unspecified) existed that could offer useful lessons for Wales particularly in, fiscal autonomy, effective devolution of powers, policy innovation and the delivery of services.

6. Question 2

Do you consider that the current secondary legislation powers should remain available to the Welsh Ministers in the respective Welsh Tax Acts? Please explain your answer.

- 6.1 The Institute of Chartered Accountants in England and Wales (ICAEW) commented that their *“principles of good tax policy is that tax legislation should be enacted in primary legislation”*. However, they added that *“they understand the specific difficulties faced by the Welsh Government in responding to changes made by the UK Government...especially where those changes do not fit with [the] budget process in Wales.”*
- 6.2 CIOT also stated that their *“...starting point is that tax law should be set out in primary legislation...”* especially when imposing liabilities or obligations on taxpayers, with secondary powers only used for administrative matters. They added *“...we recognise that the regulatory power in the 2022 Act reflects a trade-off between the competing needs of speed, scrutiny and responsiveness...”*.
- 6.3 CIOT also noted that the power in the 2022 Act had not been used and that that *“...begs the question of whether very few changes are needed or whether this process is fit for purpose.”* In particular, they did not consider that the regulation making power was appropriate for addressing tax avoidance and evasion, maintaining compliance with international obligations, nor in order to respond to tribunal or court decisions. CIOT did though consider that there were *“...grounds for maintaining a limited regulatory power to respond (only) to decisions by the UK government that may affect the block grant adjustment...”*.
- 6.4 PropertyMark supported the retention of the powers by Welsh Ministers to make secondary legislation. They acknowledged that they provide the ability to quickly adjust the taxes including providing the *“flexibility...to respond to changes in the housing market...and maintain market stability.”*
- 6.5 Anurag Deb and Dr Kilford considered that it was important that the Welsh Government could respond to external developments quickly and effectively. They therefore considered that the *“...balance between the [need to respond quickly] and the relevant constitutional principles engaged does not preclude the possession or exercise of secondary legislative powers of the type contained in the 2022 Act.”* They considered that the purposes for which the power in the 2022 Act could be exercised need to be unduly narrow. They considered that it may be appropriate to expand the purposes that the power

in the 2022 Act can be exercised, depending on the effective oversight by the Senedd. However, they concluded that they did not consider the current sunset clause in the 2022 Act to be required. Professor Sawyer and Dr Closs-Davies supported the powers remaining provided that accountability and oversight rested with the Senedd.

- 6.6 A number of individuals considered that use of secondary powers should be curtailed, one advocating that they be restricted to administrative issues, two that all powers should be retained but “...*subject to targeted reform*”, or “...*reconsidered and potentially curtailed*”. The reasons for the views given largely came down to the desire to uphold or increase transparency, democratic accountability, public trust and engagement (as secondary legislation “...*may appear opaque or rushed, reducing public confidence in the fairness and stability of the Welsh tax system.*”).

7. Question 3

Do you consider that all secondary legislation powers available to the Welsh Ministers should be removed from the respective Welsh Tax Acts? Please explain your answer.

- 7.1 CIOT did not answer this question directly. The ICAEW referred to their response to the previous question.
- 7.2 PropertyMark disagreed that the secondary legislation powers should be removed, citing concerns that their removal “...*would significantly reduce the ability of Welsh Ministers to respond quickly to changes in the housing market or to address technical issues in the administration of taxes...*”, considering that this promotes ‘made in Wales’ solutions.
- 7.3 Anurag Deb and Dr Kilford agreed that all secondary making regulations should be removed from the Welsh Tax Acts. However, that was because they “...*consider that the powers exercisable by the Welsh Ministers with regard to the Welsh Tax Acts should all be contained in the 2022 Act (or in any case a single statute).*” That view was again reiterated in their response to Question 4.
- 7.4 Professor Sawyer and Dr Closs-Davies considered that the removal of the powers should in theory be removed so that all changes have to be made by primary legislation, considering that secondary legislation “...*has the risk of damaging the rule of law and reducing the scope of democratically elected bodies.*” However, they also “...*recognise that the Welsh government needs to quickly respond to particular matters (for example, in reaction to decisions made by the UK government and UK Parliament), and that primary legislation would not suit the timing and needs of the Welsh government and Senedd.*” They concluded that limited secondary powers would be needed, for example, to make changes related to funding and spending.
- 7.5 A mix of views were held by individuals. One considered that the powers should be removed as the use of them has failed to attract investment to Wales. Others considered that it would be “...*disproportionate or counterproductive to remove all secondary legislation powers...*” but that clear boundaries should be provided between administrative matters and major policy decisions, with the latter made by primary legislation alone.

8. Question 4

Do you consider that some secondary legislation powers available to the Welsh Ministers should be removed from the respective Welsh Tax Acts? If so, please specify and explain why.

- 8.1 The ICAEW referred specifically to the power provided to the Welsh Ministers in The Welsh Tax Acts etc. (Power to Modify) Act 2022, noting that it had not yet been used. They also stated that “...*it is possibly premature to assume these powers may not be required.*” They concluded that the ongoing need for regulation making powers may diminish if an annual finance bill approach is implemented.
- 8.2 Some individuals reiterated their position that the use of some secondary powers should be curtailed so that that relate to administrative matters only. One individual listed a number of specific areas where they considered that specific powers should be removed. These included the powers for the Welsh Ministers to make regulations to amend tax rates, thresholds or reliefs as they are core elements of tax policy. Furthermore, they were concerned that the power to respond to UK government changes to the predecessor taxes could lead to “...*automatically aligning with UK tax changes [thereby] undermining Wales’s autonomy and may not reflect Welsh priorities or economic conditions.*”

9. Question 5

What process do you consider should be used in future to make changes to the Welsh Tax Acts –

- a. an annual finance bill for Wales,
- b. an annual (or less frequent) tax bill for Wales,
- c. a new version of the Welsh Tax Acts etc. (Power to Modify) Act 2022,
- d. once the Welsh Tax Acts etc. (Power to Modify) Act 2022 has reached its sunset point to rely on the current regulation making powers and primary legislation as and when necessary, or
- e. a different approach (please set out what). Please explain your reasons.

9.1 The ICAEW was clear that their preference for making changes to tax legislation would be through a Finance Bill, although *“it is accepted that the number of measures may not justify an annual bill”* and that such a bill *“may need to be combined with some power for provisional collection of taxes.”*

9.2 CIOT considered that *“...the volume of legislative change is currently insufficient to justify an annual finance bill process in Wales.”* CIOT considered that *“the case for an annual Welsh finance bill or an annual tax bill will strengthen if devolved taxes provide an increased share of revenues...through existing devolved taxes or any other taxes which become devolved...”*.

9.3 CIOT concluded that their preferred option at the current time was for an annual or less frequent tax bill approach, noting that frequency and timing would depend on the volume of changes needed, and that they *“...accept [a bill] is unlikely to be needed on an annual basis at present.”*

9.4 CIOT also referred to the work being undertaken by the Welsh Government and WRA through the joint consultation on legislative proposals relating to the Welsh Tax Acts¹. This work will lead, depending on the next Welsh Government’s decisions, to what is being referred to as a ‘tax maintenance bill’. CIOT questioned whether it is possible to split work undertaken on tax legislation between policy changes and care and maintenance of the Welsh Tax Acts, and that there is *“...limited value spending time trying to identify whether tax changes are technical maintenance changes or policy changes...”*. They also ask if *“...the tax maintenance bill is intended to perform the same function as the annual (or less frequent) tax bill outlined...”*. The Welsh Government intends the tax maintenance bill (should it be

¹ [Legislative proposals relating to the Welsh Tax Acts White Paper](#)

introduced in the next Senedd) to provide experience and lessons on the passage of a bill making specific changes to the Welsh Tax Acts through primary legislation, especially in terms of how amendments to that bill are proposed and the scope of those amendments. Additionally, the experience may help to inform both the Senedd and the Welsh Government of what Senedd processes may need to be adapted for tax bills.

- 9.5 In their response to this question, PropertyMark recommended that an annual finance bill approach be taken, noting that it was familiar and predictable approach. PropertyMark also recommended that a *“forum should be consulted before any policy change including rate adjustments, reliefs or surcharges and could be used to provide evidence and monitoring of the proposed impacts of in policy.”*
- 9.6 Professor de Cogan noted that *“tax is prone to heavy path dependencies”* (that is, past events and decisions constrain later events and decisions), and that *“the structures being developed for a small tax system may at some point need to be adapted to a large one.”* Additionally, he noted that whilst the secondary regulation making power is effective it may not be appropriate. In particular, he was concerned at the potential exercise of secondary legislation powers to enact anti-avoidance legislation.
- 9.10 Anurag Deb and Dr Kilford considered that an amended 2022 Act, or a replacement of the 2022 Act *“...should be used in future to make changes to the Welsh Tax Acts and that the sunset of powers therein should be removed.”* They further considered that *“...an annual finance or tax bill process is likely to be an inefficient approach which will likely require retroactive or preliminary law making.”* They also considered a less frequent tax consolidation bill would be advantageous, suggesting that this could be perhaps once a Senedd term.
- 9.11 Professor Sawyer and Dr Closs-Davies noted that the choice would depend on how closely the Senedd and Welsh Government wished to follow the Westminster procedures. They commented that *“Wales has an opportunity to be innovative and to create and be a leading authority in tax policy and law making...”*. They concluded that *“...there is an inadequate amount of legislation, at this stage, to warrant an annual finance bill...”* but that this should be kept under review as Wales’s devolved tax powers grow.
- 9.12 One individual stated that *“Wales doesn’t have a 2nd chamber to effectively scrutinise legislation...”* concluding ultimately that all tax powers should be returned to the UK Parliament. Another considered that the best approach would be for a *“...regular, structured Welsh Tax Bill process – not necessarily annual, but frequent...”*. They considered that that would ensure that the tax

system could remain agile and fair, stakeholders have visibility and input, and the Senedd would retain meaningful control over the legislation thereby striking the “...*right balance between democratic accountability and administrative efficiency.*”

- 9.13 Another individual noted problems with each of the of the alternatives suggested and set out their preferred approach that whereby a “...*structured consultative legislative framework should be developed including:*

A standing Welsh Tax Committee within the Senedd to oversee all proposed changes,

Mandatory public consultation for any substantive amendments,

Tiered legislative processes, where technical updates use streamlined procedures but policy changes require full debate,

Annual tax policy statement from Welsh Ministers outlining intentions followed by targeted bills a needed.”

10. Question 6

Depending on your answer to question 5, do you consider that a process is necessary to bring changes into effect before the finance/tax bill comes into force? If so, do you consider a provisional collection of taxes route, a secondary legislation route (with sunset clause – ‘a section 109 Finance Act 2003 approach’), or a different route to be more appropriate for Wales? Please explain your reasons.

- 10.1 CIOT did not address this question and the ICAEW expressed a view that their preference would be for a provisional collection of taxes act resolutions (PCTA) route to bring changes to the operation of the taxes into force before any primary legislation had received Royal Assent.
- 10.2 PropertyMark was supportive of a mechanism existing that enabled changes to be made to the tax rules before the annual finance bill came into force. They suggested retaining the secondary powers with a sunset clause which they consider would allow “...*Welsh Ministers to make timely adjustments while ensuring changes are reviewed and confirmed in the main finance bill.*”
- 10.3 Professor de Cogan, recognised the relevance of the example provide by section 109 Finance Act 2003, but the section and the potential approach risked obscuring two wider issues; firstly such a wider secondary legislation making power is not common in other UK tax law, and secondly, that whilst land transaction tax is currently the devolved tax that provides the most significant proportion of the revenues generated that may not be the case in the future when its significance could diminish if more devolved taxes are created (be they linked to predecessor taxes or not).
- 10.4 Professor de Cogan also raised alternative views that looked beyond the current UK Parliamentary approach. In particular, he set out the history of the development of the PCTA and that it “...*is supremely contingent on historical accident and emerged from the rejection of the People’s Budget by the House of Lords in 1909...*”. He concluded that the “*the PCTA provided a sticking plaster solution to the crisis...but it is not a process that anyone would design consciously and I would be surprised if the rest of the world and the intervening 110 years did not offer a better model.*” Given this conclusion, he encouraged the Welsh Government “*to look further than the UK as a way of generating genuinely fresh thinking. I understand that efforts have been made to do this as part of the present consultation and they are very much to be welcomed.*”

- 10.5 Professor Sawyer and Dr Closs-Davies considered that two overriding principles should be met, that there is transparency, including public consultation, and that uncertainty should be avoided by “...*provisional tax collection and/or volatility in taxpayer behaviour and in the market caused by a sunset clause.*” They also considered that the use of secondary legislation should be reduced.
- 10.6 One individual considered that there should be a process to bring changes into immediate effect before primary legislation was passed, concluding that a secondary legislation route with a strict sunset would provide a tailored approach to Wales’s evolving tax system. Another individual took an opposite view considering that there was no need for changes to come into effect before a bill received Royal Assent. They considered that an approach was for there to be “...*a clear, deliberative process for tax changes, even if that means waiting for a bill to come into force.*” They added that in cases of genuine urgency that an expedited bill procedure could be used but with consultations still being at the heart of the process, and that no changes take effect in advance of the bill receiving Royal Assent.

11. Question 7

Do you consider that it is appropriate for the Welsh Ministers to limit the scope of any finance or tax Bills laid in the Senedd or should any changes beyond amendments to those proposed by the Welsh Ministers be possible? If you do consider that there should be restrictions in the scope of such a Bill, what do you consider is the appropriate mechanism for doing so? Please explain your reasons.

- 11.1 The ICAEW advised that to prevent out of scope amendments during scrutiny *"...it would be sensible for the scope of any finance or tax bill to be limited (similar to the UK process of ways and means resolutions)."* CIOT did not comment specifically to this question.
- 11.2 PropertyMark took the view that whilst they considered that the Welsh Ministers should retain accountability for overall tax policy it was important for all Members of the Senedd to be able to propose amendments to ensure democratic scrutiny and diverse perspectives in the making of tax legislation.
- 11.3 Anurag Deb and Dr Kilford did not think that a restriction on the scope of amendments to any finance and tax bill should be included in statute as *"...it is a matter of political convention that the legislature will only exceptionally rejects/modifies government revenue proposals."* They also noted that whilst a finance bill not receiving the UK Parliament's approval is considered that Parliament has lost confidence in the UK government, they did not see that necessarily the same would be the case for the Welsh Government.
- 11.4 Professor Sawyer and Dr Closs-Davies were concerned that limiting the scope of amendments to any finance or tax bill could raise significant constitutional issues as to who is making the law.
- 11.5 Most individuals who responded to the question did not consider that there should be any restriction on the amendments that can be made by Members of the Senedd to any future finance or tax bills. In large part this was driven by a desire to ensure that democratic scrutiny remains. One added that *"relevant and proportionate amendments from Members should be permitted."* Another considered that until there was a second chamber in Wales the cope of amendments that could be proposed should be limited.

12. Question 8

Do you consider that the sunset clause for the power to make regulations provided to the Welsh Ministers by the Welsh Tax Acts etc. (Power to Modify) Act 2022 should be extended to 30 April 2031, or an alternative date, in order to provide the next government with sufficient time to develop the approach it chooses?

- 12.1 There was broad support amongst the professional bodies for the sunset clause to be extended to 30 April 2031. Whilst the ICAEW and CIOT were supportive of a primary legislation route to make changes to the Welsh Tax Acts, they also saw merit in the extension, with ICAEW commenting “*an extension may be justified to provide the necessary time to consult and develop an alternative approach.*” CIOT commented that “*extending the sunset clause for the regulatory power provided by the 2022 Act to 30 April 2031 offers a mechanism to allow the process to be kept under review.*”
- 12.2 PropertyMark strongly agreed that the period should be extended to 31 April 2031, noting that it would provide “*...the next government with sufficient time to review, consult and decide on a long-term approach...*”. PropertyMark again emphasised that flexibility and continuity in relation to LTT was a very important to maintain confidence in the housing market.
- 12.3 Professor Sawyer and Dr Closs-Davies were concerned that the risk from extending the power will result in in delaying action to introduce changes to the mechanisms used to make changes to the Welsh Tax Acts.
- 12.4 Most individuals did not consider that the sunset clause should be extended for the power the Senedd provided to the Welsh Ministers in the Welsh Tax Acts etc. (Power to Modify) Act 2022. One individual noted that temporary powers should be temporary and extending them undermines the original time limitation provided. Another individual considered that “*if the powers have been used appropriately and there is a clear case that future governments will need them temporarily, then extending the sunset clause to 30 April 2031 could be justified.*” They recognised that this would provide time to develop the new approach or ultimately let the power lapse, but that extension should be conditional on renewed commitments to transparency. A third individual considered that any extension should be limited to the term of the next Senedd (30 April 2030 – 4 years).

13. Question related to the Welsh language

- 13.1 The institutes and the academics did not offer any views on the Welsh language.
- 13.2 As indicated in the introduction (paragraph 4.3) many of the responses by individuals expressed strong views that money should not be spent on providing equity of treatment for, or promotion of, the Welsh language. Several individuals were supportive of parity of treatment, but one individual considered that North Wales Welsh should be used by the Welsh Government and that to support that the Welsh Language centre (perhaps the National Centre for Learning Welsh) should be located in Bangor.
- 13.3 Two individuals commented that there was an opportunity though the development and exercise of the Senedd and Welsh Government's tax responsibilities to support the Welsh language. In both cases they considered that ensuring that all legislative explanatory output "*...was fully bilingual, accessible, and aligned with the principle of not treating the Welsh language less favourably than English*" and there was a risk of unequal treatment if changes were made rapidly "*...there may be less opportunity to ensure that the Welsh language versions of legislation, guidance and communications are produced to the same standard and timeline as English*". Legislation in Welsh and English have equal treatment, and considerable effort is made through equivalence checking, to ensure the effect of the two language versions are identical. This is especially important to ensure that taxpayers cannot choose to apply the language version that is more favourable to their circumstances. Equally, the Welsh Government is fully committed to producing its communications and published documents relating to tax (such as explanatory memoranda etc.) in both languages. Finally, the Welsh Revenue Authority, responsible for the collection and management of the devolved taxes and the visitor levy, is also a bilingual organisation.

Annex A – List of respondents

1. Anonymous
2. Respondent (no name provided)
3. Anonymous
4. Anonymous
5. Anonymous
6. Anonymous
7. Anonymous
8. Anonymous
9. Anonymous
10. Anonymous
11. Anonymous
12. Anonymous
13. Anonymous
14. Anonymous
15. Anonymous
16. Anonymous
17. Anonymous
18. Anonymous
19. Anonymous
20. Respondent (no name provided)
21. Respondent (no name provided)
22. Anonymous
23. PropertyMark
24. Joint response from Chartered Institute of Taxation (CIOT) and Low Incomes Tax Reform Group (LITRG)
25. ICAEW
26. Shelley Griffiths (University of Otago Otākou Whakaihu Waka)
27. Dominic de Cogan (University of Cambridge)
28. Anurag Deb and Dr Nicholas Kilford (Queen’s University Belfast and Durham University (respectively))
29. Sara Closs-Davies and Adrian Sawyer (University of Manchester and University of Canterbury, New Zealand)