
Implementation costs of legislation 2026-27

November 2025

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Summary Table - Costs of Implementing Enacted Legislation in 2026-27

[Click on the title of each Act for background information]

Title of Act	Which BEL funds the costs?	Implementation phase	RIA estimate of costs for 2026-27 (£)	Amount set aside in Budget for 2026-27 (£)
Health and Social Services				
Children (Abolition of Defence of Reasonable Punishment) (Wales) Act 2020	Support for Families and Children (1085)	March 2022 to March 2027	493,000	848,572
Public Health (Wales) Act 2017	Health Improvement and Healthy Working (0231)	July 2017 to On-going	20,000	20,000
Health and Social Care (Wales) Act 2025	Sustainable Social Services (0920)	2025 to 2034-35	23.03m	29.1m
	Care Sector (700)		£1.1m	-
Education				
Curriculum and Assessment (Wales) Act 2021	Curriculum and Assessment (5162) Teacher Development and Support (4880) Education Reform LAEG (4501)	April 2021 to September 2026	9,062,000	30,585,000
Tertiary Education and Research (Wales) Act 2022	Tertiary Education Policy and Implementation (4775)	September 2022 to December 2026	0	170,000

Title of Act	Which BEL funds the costs?	Implementation phase	RIA estimate of costs for 2026-27 (£)	Amount set aside in Budget for 2026-27 (£)
Housing and Local Government				
Local Government Finance (Wales) Act 2024	Valuation Office Agency 1500	Sept 2024-April 2029	6.9m	6.9m
Elections and Elected Bodies (Wales) Act 2024	Elections 1463	10 years (2024-25 to 2033-34)	1.8m	2.5m
	DBCC Sponsorship 1440		546,100	0
Climate Change				
The Environment (Air Quality and Soundscapes) (Wales) Act 2024	Environmental Protection 2817	February 2024 to March 2033	1,587,400	2,100,000
	Environmental Protection 2817 (Target setting and monitoring and assessment)	February 2024 to March 2035	6,404,000 – 8,654,000	300,000
Senedd Cymru (Members and Elections) Act 2024	Senedd Reform (CCRA MEG)	June 2024 to May 2026	336,800	362,210
	DBCC Sponsorship BEL (LGHP MEG)	June 2024 to December 2028	38,300*	-
	Accommodation Capital costs (CSA MEG)	June 2024 to May 2026	272,600*	-
	Elections Policy BEL (LGHP MEG)	June 2024 to May 2026	60,000*	-
The Disused Mine and Quarry Tips (Wales) Act 2025	Mining Legacy and Reservoir Safety (BEL 2232)	November 2023 to March 2027	5,099,605	5,099,605
Agriculture (Wales) Act 2023	BELs 2787 BPSa and 2833 RIS will be merged to create an Agriculture Support BEL	2026 to 2029	313,300,000	366,600,000

Title of Act	Which BEL funds the costs?	Implementation phase	RIA estimate of costs for 2026-27 (£)	Amount set aside in Budget for 2026-27 (£)
Central Services and Administration				
Visitor Accommodation (Register and Levy) etc. (Wales) Act 2025	Central Services and Administration and Economy, Energy and Planning MEGs - WRA 7090*	September 2025 to 2027 (Initial implementation phase)	£4.3M - £5.5M	£6.3m
Welsh Language and Education (Wales) Act 2025	Central Services & Administration MEG: Staff costs (6720)	August 2025 to March 2035	445,400	445,400
	Central Services & Administration MEG: Welsh Language BEL (6020)	August 2025 to March 2035	641,000	505,000

Health and Social Services

Children (Abolition of Defence of Reasonable Punishment) (Wales) 2020

The Act came into force on 21 March 2022. It helps to protect children and their rights by prohibiting the use of physical punishment in Wales by abolishing the defence of reasonable punishment, which was previously available to parents or those acting in loco parentis as a defence to assault or battery against a child. The intended effect of the Act, together with an awareness-raising campaign and support for parents, is to bring about a further reduction in the use and tolerance of the physical punishment of children in Wales.

Difference between the RIA and the funding allocated in 2026-27:

Differences in the estimated expenditure as set out in the RIA (£493,000) compared to what we actually propose to spend (£848,572) are primarily due to the annual cost of the out of court parenting support being greater than the RIA estimates.

Health and Social Care (Wales) Act 2025

The Health and Social Care (Wales) Act 2025 received Royal Assent on 24 March 2025. It makes provision about the regulation and provision of social care services and health care in Wales. Part 1, chapter 1 of the 2025 Act contains provisions to prevent and restrict future placements with for-profit children's homes and fostering providers. Part 2 of the Act contains provisions to enable direct payments to be made to recipients of Continuing NHS Healthcare (CHC).

Difference between the RIA and the funding allocated in 2026-27:

The difference between the RIA figure and the Draft Budget for 2026–27 in relation to eliminating profit is due to a number of factors. Principally it reflects uncertainties in forecasting transitional costs associated with the elimination of profit from the care of looked after children. The RIA modelled multiple scenarios based on provider behaviour, including inflationary adjustments and transition premiums. In contrast, the draft budget adopts a flat baseline approach, pending further refinement of cost estimates through ongoing work with the Association of Directors of Social Services (ADSSC) and local authorities.

The difference includes costs identified since the RIA was drawn up such as funding for ADSSC to provide co-ordination and support to local authorities, funding to support for-profit providers to re-establish as not-for-profit and funding for Foster Wales to co-ordinate a national approach to sufficiency of foster carers.

The £29m allocated for 2026-27 comprises support for both the Eliminating Profit and broader Radical Reform agenda of reducing children looked after numbers, both areas, which are mutually complementary, having been combined within a single grant since 2025-26.

Education

Curriculum and Assessment (Wales) Act 2021

The Curriculum and Assessment (Wales) Act 2021 provides the legislative framework to support the implementation of the Curriculum for Wales as part of a wider programme of education reform in Wales.

Difference between the RIA and the funding allocated in 2026-27:

As the Curriculum for Wales sees its final year of roll out for Year 11 learners in secondary schools from September 2026, it has become difficult to separately identify costs directly attributable to the 2021 Act. Funding to support the curriculum and other school improvement work is now managed holistically, as the Curriculum for Wales embeds into day-to-day practice, including curriculum support for priorities such as literacy and numeracy. We are maintaining direct funding at 2025-26 levels in 2026-27, while RIA estimated a reduction of funding. The budget, therefore, includes £30.6m which represents a broad estimate of costs and reflects our ongoing emphasis on maintaining funding to schools.

Tertiary Education and Research (Wales) Act 2022

The Act includes provision for the establishment of a Commission for Tertiary Education and Research, as the independent regulatory body responsible for the funding, oversight and regulation of tertiary education and research in Wales. Tertiary education will encompass post-16 education including further and higher education, apprenticeships and sixth forms. Medr, the new arm's length body responsible for funding and overseeing tertiary education and research, has been operational from August 2024.

Difference between the RIA and the funding allocated in 2026-27:

The implementation plans were revised after the publication of the RIA. Medr, the new Commission for Tertiary Education and Research, did not become fully operational until August 2024, rather than April 2024. There remain some small implementation costs as the Act continues to be brought into force and associated secondary legislation is made. This is planned to continue through 2026, with costs reflecting additional legal resource required to deliver this legislative work.

Housing and Local Government

Local Government Finance (Wales) Act 2024

The Local Government Finance (Wales) Act 2024 introduces comprehensive reforms to modernise Wales's non-domestic rates and council tax systems. It increases the frequency of non-domestic property revaluations from every five years to every three, enhances the flexibility of reliefs and exemptions, and strengthens rules around charitable relief and completion notices. The Act also imposes new duties on ratepayers to provide information and tackles artificial avoidance practices. For council tax, it allows changes to the banding structure, empowers Ministers to

regulate discounts and disregards, and mandates a single national Council Tax Reduction Scheme. It also establishes a five-yearly revaluation cycle from April 2028 and updates communication requirements to include online publication.

Elections and Elected Bodies (Wales) Act 2024

The Elections and Elected Bodies (Wales) Act 2024 introduces major reforms to modernise electoral processes and enhance democratic accountability in Wales. It establishes an Electoral Management Board to oversee devolved elections and enables automatic voter registration. The Act promotes diversity in political representation, mandates a voter information platform, and updates campaign finance rules. It also reforms the Local Democracy and Boundary Commission—renamed Democracy and Boundary Commission Cymru—expanding its remit to include electoral reviews and councillor resettlement payments. Additional measures clarify roles by disqualifying dual mandates and aim to strengthen the integrity and inclusivity of Wales’s democratic institutions.

Difference between the RIA and the funding allocated in 2026-27:

Some costs, such as those for financial assistance schemes for disabled candidates (£300k) and wider diversity schemes (£200k) were not known when the Bill was developed, but estimates of these costs have been developed since. Also, costs falling to the Democracy and Boundary Commission Cymru (DBCC) have been incorporated in the overall budget for the DBCC.

Climate Change

Environment (Air Quality and Soundscapes) (Wales) Act 2024

The Act provides a framework for setting national air quality targets, amended existing legislation relating to the national air quality strategy; local air quality management; smoke control; clean air zones/low emission zones and vehicle idling. It placed a duty on Welsh Ministers to promote awareness of air pollution and placed a duty on Welsh Ministers to publish a national soundscape strategy.

Difference between the RIA and the funding allocated in 2026-27:

In line with commitments made in the Act, a total of £1.85m revenue and £250k capital has been earmarked for delivery of actions in support of air quality behavioural change, communications and related activity. This includes continuation of the Local Air Quality Management Support Fund, support for activities covered by our Promoting Awareness Delivery Plan and the development of work relating to domestic solid fuel burning and anti-idling.

Work is ongoing to with regard to funding for air quality monitoring and assessment in relation to national air quality target setting duties under the Act. This funding has yet to be agreed.

Senedd Cymru (Members and Elections) Act 2024

The Senedd Cymru (Members and Elections) Act 2024 introduces major reforms to the Welsh Parliament’s structure and electoral system, increasing the number of

Members from 60 to 96 and reducing election intervals to four years. It allows for two Deputy Presiding Officers, expands the Welsh Government's size, and sets residency requirements for candidates. The Act adopts a closed list proportional representation system using the D'Hondt formula and tasks the newly renamed Democracy and Boundary Commission Cymru with managing Senedd constituencies. It also enables job-sharing for offices and mandates a post-2026 review of the changes, aiming to improve representation, fairness, and the Senedd's capacity to serve Wales.

Difference between the RIA and the funding allocated in 2026-27:

Work to create the new space required under Senedd Reform is still underway. Once the project has concluded, we will be better placed to confirm the costs for this element of the RIA.

The Disused Mine and Quarry Tips (Wales) Act 2025

The Act establishes the Disused Tips Authority for Wales to oversee the assessment, registration, monitoring, and management of disused coal and non-coal tips, aiming to reduce the risk of landslides and protect public safety. The Authority is due to be operational by 2027 and will be empowered to inspect sites, require landowners to carry out safety operations, and undertake such operations itself. It also has powers of entry, information sharing, and enforcement, including creating related offences. These measures replace outdated legislation and form part of a broader coal tip safety programme.

Difference between the RIA and the funding allocated in 2026-27:

The RIA estimate of implementation costs for the Bill total £5.1m and this has been set aside in full in the Draft Budget 2026-27 in BEL 2232. Forecasting exercises are on-going but we expect spend to be in line with the costs profiled in the RIA.

Agriculture (Wales) Act 2023

The Agriculture (Wales) Act 2023 establishes Sustainable Land Management as the guiding framework for future agricultural support and regulation in Wales, while also granting powers to amend EU-derived legislation. It introduces reforms to agricultural tenancies to ensure fair access to financial assistance, updates the Forestry Act 1967 to include environmental conditions for felling licences, and bans the use of snares and glue traps for pest control. These measures aim to promote sustainability, environmental protection, and animal welfare.

Difference between the RIA and the funding allocated in 2026-27:

The RIA costs estimated were based on the costs at the time to develop, legislate and establish a future SLM scheme. Publication of the final scheme in July, which includes a 4-year transition period, continuation of preparatory schemes and launch of phase 1 of the additional optional and collaborative layers has been factored in to establish an Agricultural Support budget for FY2026-27 to deliver towards the WG targets, through various demand-led support available to the rural sector.

Central Services and Administration

Visitor Accommodation (Register and Levy) etc. (Wales) Act 2025

The Visitor Accommodation (Register and Levy) etc. (Wales) Act 2025 empowers principal councils in Wales to introduce a discretionary visitor levy on overnight stays, with the Welsh Revenue Authority responsible for its collection and management. Revenue from the levy must be used for local tourism improvements, and councils are required to consult stakeholders and report annually on its use. The Act also mandates the registration of all visitor accommodation providers, enhancing oversight of the sector. The WRA is authorised to maintain and publish the register and share relevant data with local authorities and Ministers, supporting sustainable tourism and fair contributions from visitors.

Difference between the RIA and the funding allocated in 2026-27:

The registration scheme will underpin both the licensing of visitor accommodation and the visitor levy.

The funding allocated in 2026-27 also includes communications costs relating to the delivery of the programme, which had been excluded from the RIA, although the costs of the overall delivery programme are within the total RIA range given across the 2 years 2025-26 and 2026-27.

Welsh Language and Education (Wales) Act 2025

The Act supports the Welsh Government's goal of reaching one million Welsh speakers by 2050 by ensuring all pupils become independent Welsh language users by the end of compulsory schooling. It introduces three statutory language categories for schools, sets minimum Welsh language education requirements, and aligns language ability descriptions with the Common European Framework of Reference for Languages. Additionally, it establishes a statutory body, Athrofa – the National Institute for Learning Welsh – to support Welsh language learning for people of all ages from August 2027.

Difference between the RIA and the funding allocated in 2026-27:

The amount set aside in the budget is lower due to a reduction in the estimated costs forecast for the establishment of the Athrofa in 2026-27.