

PUBLICATION DOCUMENT

Taxation (Wales) Bill

Welsh Language Impact Assessment

Lead department	Welsh Revenue Authority / Welsh Government
Proposal	Amendments to the Tax Collection and Management Act 2016, Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 and Landfill Disposals Tax (Wales) Act 2017
Legislation type	Primary legislation
Policy stage	Bill introduced October 2026
Status	Completed

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Welsh Language Impact Assessment reference number:

771

Does the proposal demonstrate a clear link with the Welsh Government's strategy for the Welsh language?

1. The proposals comprise a package of technical amendments to the Welsh Tax Acts intended to improve the operation of devolved taxes and ensure that the Welsh Revenue Authority can continue to administer Welsh taxes effectively and efficiently. The proposals are based on operational experience, stakeholder feedback and legislative developments elsewhere in the UK.
2. Although the proposals do not directly relate to Welsh language policy, education or community language planning, they support effective public administration in Wales and will continue to be delivered through organisations which operate in accordance with Welsh Language Standards. The proposals therefore align with the Welsh Government's wider commitment to embedding consideration of the Welsh language across all policy areas.

Describe and explain the impact of the proposal on the Welsh language and explain how you will address these impacts in order to improve outcomes for the Welsh language.

How will the proposal affect Welsh speakers of all ages (both positive and/or adverse effects)?

3. No direct impacts, either positive or adverse, on Welsh speakers of any age have been identified. The proposals relate to the administration of devolved taxes, the operation of the WRA and a number of technical changes to existing tax legislation. They do not affect opportunities to learn Welsh, use Welsh in everyday life, or access services through the medium of Welsh.
4. The consultation specifically sought views on whether the proposals would have any impact on the Welsh language. No substantive respondents identified any positive or negative impacts on Welsh speakers or the Welsh language arising from the proposals.
5. The Welsh Government and the WRA will continue to provide services, guidance and communications in accordance with Welsh Language Standards, ensuring that Welsh speakers are able to continue accessing relevant information and services through the medium of Welsh.

How will the proposal affect the sustainability of Welsh speaking communities?

6. The proposals are not expected to have any impact on the sustainability of Welsh-speaking communities. They do not affect housing policy, economic development, community infrastructure, population movement or other factors commonly associated with the vitality of Welsh-speaking communities.

7. As the proposals are concerned solely with the administration and operation of devolved taxes, no direct link has been identified between the measures in the Bill and the sustainability of Welsh-speaking communities.

How will the proposal affect Welsh medium education and Welsh learners of all ages, including adults (both positive and/or adverse effects)?

8. No impacts on Welsh-medium education, post-compulsory education or Welsh language learning have been identified. The proposals do not affect schools, colleges, universities, adult learning provision or opportunities to acquire Welsh language skills.

9. As the measures are technical amendments to tax legislation, they are not expected to influence the number of Welsh speakers or access to Welsh language learning opportunities.

How will the proposal affect services⁹ available in Welsh (both positive and/or adverse effects)? (e.g. health and social services, transport, housing, digital, youth, infrastructure, environment, local government etc.)

10. The proposals will not reduce or alter the availability of services in Welsh. The Welsh Government and the WRA will continue to operate in accordance with Welsh Language Standards and existing bilingual service arrangements.

11. Should the proposals be taken forward, the Bill and accompanying Explanatory Memorandum will be published bilingually through the Senedd's legislative processes. Any guidance, communications or supporting materials produced by the Welsh Government or the WRA as a result of the legislation will also be made

available in Welsh and English. Welsh speakers will therefore continue to be able to access relevant information and services on an equal basis with English speakers.

How will you ensure that people know about services that are available in Welsh and are able to access and use them as easily as they can in English?

12. Delivering excellent bilingual services in both Welsh and English is central to the WRA's work. From autumn 2026, Welsh language standards confirmed by the Welsh Language Commissioner will formally apply to the WRA, with separate Welsh language standards already in place for the Welsh Government.

13. The Welsh Government and the WRA will continue to communicate with taxpayers and stakeholders bilingually, or in their language of choice. Information relating to the legislation and any subsequent implementation activity will be available in Welsh and English, and the Welsh language will not be treated less favourably through this. Existing arrangements for Welsh-language correspondence, digital content and customer services will continue to apply.

14. As the proposals do not introduce new taxpayer-facing services, no additional measures are considered necessary beyond existing Welsh language service arrangements. Welsh speakers will continue to be able to access information and services through the medium of Welsh as easily as they can in English, in their language of choice.

What evidence / data have you used to inform your assessment, including evidence from Welsh speakers or Welsh language interest groups?

15. This assessment has been informed by the consultation document and the Summary of Consultation Responses published by the Welsh Government and the Welsh Revenue Authority. Both documents were reviewed to identify any direct or indirect impacts on Welsh speakers and the Welsh language.

16. The consultation included a specific question on the Welsh language. The summary of responses records that substantive respondents did not identify any impacts on the Welsh language arising from the proposals.

17. The assessment has also been informed by Cymraeg 2050 and the Welsh Government's statutory responsibilities under the Welsh Language Standards framework.

What other evidence would help you to conduct a better assessment?

18. No significant evidence gaps have been identified given the technical and administrative nature of the proposals.

19. Should legislation be developed further, ongoing engagement with the Welsh Language Standards Team will help ensure that no unforeseen impacts arise for Welsh-language service delivery.

How will you know if your policy is a success?

20. Success will be demonstrated through:

- improved clarity and effectiveness of the Welsh Tax Acts
- efficient administration of devolved taxes by the WRA
- continued availability of taxpayer information and services in Welsh and English
- continued compliance with Welsh Language Standards
- no evidence of adverse impacts on Welsh speakers, Welsh-speaking communities or Welsh-language service provision

21. As the proposals are not expected to have a direct effect on the number of Welsh speakers, the use of Welsh, or the sustainability of Welsh-speaking communities, a successful outcome will be the maintenance of existing Welsh-language service standards alongside effective implementation of the tax reforms.