

*These notes refer to the Tax Collection and Management (Wales)  
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 10 – Final Provisions**

##### ***Section 188 – Power to make consequential etc. provision***

227. This section empowers the Welsh Ministers to make regulations to provide for any incidental, consequential, or supplemental provision in relation the Act.