STATUTORY INSTRUMENTS

2026 No. 358

CONSTITUTIONAL LAW
DEVOLUTION, WALES
EDUCATION, WALES

The Tertiary Education and Research (Wales) Act 2022 (Consequential Amendments) Order 2026

Made - - - -	*23rd March 2026*
Coming into force - -	*1st April 2026*

The Secretary of State, in exercise of the powers conferred by section 150(1)(a) and (b) and (2)(a) of the Government of Wales Act 2006(**1**), makes the following Order.

In accordance with section 150(5) of that Act, a draft of this Order has been laid before, and approved by a resolution of, each House of Parliament.

Citation, extent and commencement

1.—(1) This Order may be cited as the Tertiary Education and Research (Wales) Act 2022 (Consequential Amendments) Order 2026.

(2) An amendment made by this Order has the same extent as the provision amended.

(3) This Order comes into force on 1st April 2026.

Value Added Tax Act 1994

2.—(1) The Value Added Tax Act 1994(**2**) is amended as follows.

(2) In item 5A(**3**) of Group 6 (education) in Part 2 (the groups) of Schedule 9 (exemptions), for paragraph (c), substitute—

“(c) the Welsh Ministers under section 92, 97, or 103(1) of the Tertiary Education and Research (Wales) Act 2022(**4**), or

(**1**) 2006 c. 32.
(**2**) 1994 c. 23.
(**3**) Item 5A was inserted by the Learning and Skills Act 2000 (c. 21), Schedule 9, paragraph 47(3); and amended by S.I. 2005/3238 and 2010/1080; there are other amending instruments but none is relevant.
(**4**) 2022 asc 1.

(d) the Commission for Tertiary Education and Research under section 97, 101, 103(1) or (2), or 104(1)(a)(**5**) of that Act."

Income Tax (Earnings and Pensions) Act 2003

3.—(1) The Income Tax (Earnings and Pensions) Act 2003(**6**) is amended as follows.

(2) In section 457 (meaning of "research institution")(**7**), in subsection (1)(a)—

(a) for sub-paragraph (iii) substitute—

"(iii) section 92, 97, 103 or 104(1)(a) of the Tertiary Education and Research (Wales) Act 2022, ignoring for this purpose any grant, loan, financial support, financial assistance, financial resources or payment received as a collaborating body within the meaning given by section 92(5), 97(3) or 104(2) of that Act, as the case may be,";

(b) omit sub-paragraph (v).

Higher Education and Research Act 2017

4.—(1) The Higher Education and Research Act 2017(**8**) is amended as follows.

(2) In section 113 (joint working)(**9**), in subsection (3)(f), for "Part 2 of the Learning and Skills Act 2000 (further and sixth form education in Wales), or" substitute—

"any of the following provisions of the Tertiary Education and Research (Wales) Act 2022—

(i) section 92 (financial support by Welsh Ministers for certain higher education courses);

(ii) section 97 (financial support for further education or training);

(iii) section 100 (means tests);

(iv) section 103(1) (financial support for other activities connected to tertiary education), or".

Charities Act 2011 (Principal Regulators of Exempt Charities) Regulations 2013

5.—(1) The Charities Act 2011 (Principal Regulators of Exempt Charities) Regulations 2013(**10**) are amended as follows.

(2) In regulation 2 (interpretation) after "In these Regulations—" insert—

""2022 Act" means the Tertiary Education and Research (Wales) Act 2022;

"CTER" means the Commission for Tertiary Education and Research established pursuant to section 1 of the 2022 Act;".

(3) In regulation 4 (appointment of principal regulator: exempt charities in further education sector in Wales), for "The Welsh Ministers are" substitute "CTER is".

(4) In regulation 5 (definition of "responsible person"), for paragraph (2) substitute—

"(2) In its application to CTER as principal regulator of an exempt charity by virtue of these Regulations, section 57 of the Charities Act 2011 has effect as if, for the definition of "responsible person" in subsection (8), there were substituted—

""responsible person" means a person who is or was—

(a) a member of CTER,

(**5**) Section 104 of that Act is partially in force by virtue of S.I. 2023/919, article 3(kk).
(**6**) 2003 c. 1.
(**7**) Section 457 was inserted by the Finance Act 2005 (c. 7), section 20(1), and amended by S.I. 2019/1027, regulation 9.
(**8**) 2017 c. 29.
(**9**) Section 113(3) was amended by S.I. 2024/433, article 6.
(**10**) S.I. 2013/1764, to which there are amendments not relevant to this Order.

(b) an associate member of CTER,

(c) a member of staff of CTER,

(d) a person acting on behalf of—

(i) CTER, or

(ii) a member of staff of CTER,

(e) a member of a committee established by CTER,

(f) a member of the Research and Innovation Committee of CTER formed under paragraph 11(1) of Schedule 1 to the 2022 Act, or

(g) a member of a sub-committee established under paragraph 11(7)(a) of that Schedule.".".

Seafarers' Wages Regulations 2024

6. In regulation 16 of the Seafarers' Wages Regulations 2024 (determining whether the apprenticeship rate applies)(**11**), in paragraph (4)(b), for "Welsh Ministers under sections 31 to 33 of the Learning and Skills Act 2000" substitute "Commission for Tertiary Education and Research under sections 89(3), 93, 95 or 97 of the Tertiary Education and Research (Wales) Act 2022 or section 65 of the Further and Higher Education Act 1992(**12**)".

Anna McMorrin
Parliamentary Under-Secretary of State
Wales Office

23rd March 2026

(**11**) S.I. 2024/1015.

(**12**) 1992 c. 13. Section 65 is amended by the Teaching and Higher Education Act 1998 (c. 30), section 27, the Special Educational Needs and Disability Act 2001 (c. 10), section 34(1), the Local Education Authorities and Children's Services Authorities (Integration of Functions) Order 2010 (S.I. 2010/1158), Schedule 2, paragraph 5(2), the Higher Education and Research Act 2017, Schedule 11, paragraph 15; and modified by the Tertiary Education and Research (Wales) Act 2022 (Commencement No. 4 and Transitory and Transitional Provisions) Order 2024 (S.I. 2024/806), article 18(1)(b) and (3). There are other amending instruments but none is relevant.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under section 150(1)(a) and (b) and (2)(a) of the Government of Wales Act 2006 which, among other things, enables the Secretary of State to make provision to modify enactments in consequence of an Act of Senedd Cymru or any subordinate legislation made under such Acts.

The Tertiary Education and Research (Wales) Act 2022 ("2022 Act") abolishes the Higher Education Funding Council for Wales ("HEFCW") and creates the Commission for Tertiary Education and Research ("the Commission"). The 2022 Act also provides a new statutory framework for publicly funded tertiary education and research in Wales. This Order makes consequential amendments to reflect the provisions of the 2022 Act and the Tertiary Education and Research (Wales) Act 2022 (Commencement No. 4 and Transitory and Transitional Provisions) Order 2024 ("2024 Order").

Article 2 amends Part II of Schedule 9 to the Value Added Tax Act 1994, which lists the exemptions that apply for the purposes of that Act. The amendments to item 5A of Group 6 in Part II of Schedule 9 are in consequence of the repeal, by the 2022 Act, of the Welsh Ministers' funding powers in Part II of the Learning and Skills Act 2000 ("2000 Act") and the coming into force of certain funding powers of the Commission and all of the Welsh Ministers' funding powers in Part 3 of the 2022 Act. The National Assembly's funding powers in Part II of the 2000 Act were transferred to the Welsh Ministers by paragraph 30(2)(c) of Schedule 11 to the Government of Wales Act 2006.

Article 3 amends the definition of "research institution" in section 457 of the Income Tax (Earnings and Pensions) Act 2003. The amendments are in consequence of the repeal, by the 2022 Act, of section 34 (provision of financial resources) of the 2000 Act and section 86 (qualifying activities and eligible institutions in relation to HEFCW funding) of the Education Act 2005; and the coming into force of certain funding powers of the Commission and all of the Welsh Ministers' funding powers in Part 3 of the 2022 Act.

Article 4 amends section 113 of the Higher Education and Research Act 2017 which enables certain authorities to exercise their functions jointly where doing so would enable them to discharge their functions more efficiently or effectively. The authorities include the Welsh Ministers to the extent that they are exercising their functions under Part 2 of the 2000 Act. Article 4 amends section 113(3)(f) of the Higher Education and Research Act 2017 in consequence of the repeal, by the 2022 Act, of the Welsh Ministers' functions under Part 2 of the 2000 Act and the coming into force of the Welsh Ministers functions in Part 3 of the 2022 Act.

Article 5(3) amends regulation 4 of the Charities Act 2011 (Principal Regulators of Exempt Charities) Regulations 2013 ("2013 Regulations") to prescribe the Commission (referred to in this amendment as 'CTER' to avoid confusion with the Charity Commission) as the principal regulator of exempt charities in the further education sector in Wales. Sections 54 to 57 of the Charities Act 2011, as applied by section 58, regulate the disclosure of information by and to principal regulators. Specific rules apply under these provisions to the disclosure of Revenue and Customs information. A "responsible person" who discloses information contrary to those rules may be found guilty of an offence. Article 5(4) amends regulation 5(2) of the 2013 Regulations to specify the definition of "responsible person" which is to have effect for the purposes of section 57 of the Charities Act 2011 in relation to the Commission as principal regulator.

Article 6 amends regulation 16 of the Seafarers' Wages Regulations 2024 which makes provision to determine whether the apprenticeship rate applies for the purposes of those regulations. Regulation 16(4)(b) defines "government arrangements" in Wales as including arrangements made by the Welsh Ministers under sections 31 to 33 of the 2000 Act. Article 6 amends the reference to sections 31 to

33 of the 2000 Act in consequence of the repeal of those provisions by the 2022 Act, the coming into force of certain functions of the Commission in Part 3 of that Act, and the modifications made to section 65 (administration of funds by the Commission) of the Further and Higher Education Act 1992 by article 18(1)(b) and (3) of the 2024 Order.

An impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.