
Implementation costs of legislation 2025-26

December 2024

Implementation costs of legislation

Costs of Implementing Enacted Legislation in 2025-26

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

Title of Act	Which BEL funds the costs?	Implementation phase	RIA estimate of costs (£)	Amount set aside in Budget (£)
Health and Social Services				
Children (Abolition of Defence of Reasonable Punishment) (Wales) Act 2020	Support for Families & Children (1085)	March 2022 to March 2027	643,000	1,020,000
Public Health (Wales) Act 2017	Health Improvement & Healthy Working (0231)	July 2017 to On-going	26,700	44,700
Public Health (Minimum Price for Alcohol) (Wales) Act 2018	Substance Misuse (1682)	2019-20 to 2023-24	N/A	N/A
Health Service Procurement (Wales) Act 2024	Other Health Budgets (0682)	2024 to On-going	268,279	N/A
Education				
Additional Learning Needs and Education Tribunal (Wales) Act 2018	Additional Learning Needs (5115) Education Reform LAEG (4501)	September 2021 to August 2025	0	14,615,000

Welsh Government Draft Budget 2025-26

Title of Act	Which BEL funds the costs?	Implementation phase	RIA estimate of costs (£)	Amount set aside in Budget (£)
Curriculum and Assessment (Wales) Act 2021	Curriculum and Assessment (5162) Qualifications Wales (5166) Teacher Development & Support (4880) Education Reform LAEG (4501)	April 2021 to September 2026	25,242,000 to 26,472,000	30,200,000
Tertiary Education and Research (Wales) Act 2022	Tertiary Education Policy and Implementation (4775)	September 2022 to December 2026	0	345,000
Economy, Energy and Planning				
Social Partnership and Public Procurement (Wales) Act 2023	Social Partnership 1693	June 2023 – December 2025	558,500	889,000
Housing and Local Government				
Local Government Finance (Wales) Act 2024	Local Taxation Reform 1550	Sept 2024-April 2029	3.5m	£3.4m
	Local Government Revenue Funding 840	Sept 2024-April 2026	£0.124m	£0.124m

Welsh Government Draft Budget 2025-26

Title of Act	Which BEL funds the costs?	Implementation phase	RIA estimate of costs (£)	Amount set aside in Budget (£)
Elections and Elected Bodies (Wales) Act 2024	Elections 1463	10 years (2024-25 – 2033-34)	1.525m	2.35m
Climate Change and Rural Affairs				
The Environment (Air Quality and Soundscapes) (Wales) Act 2024	Environmental Protection 2817	Ongoing from February 2024	1,587,400	2,100,000
	Environmental Protection 2817 (Target setting and monitoring and assessment)	Ongoing from February 2024	6,404,000 – 8,654,000	300,000
Senedd Cymru (Members and Elections) Act 2024	Senedd Reform (CCRA MEG)	June 2024 – May 2026	336,800	336,800
	DBCC Sponsorship BEL (LGHP MEG)	June 2024 – December 2028	38,300*	0
	Accommodation Capital costs (CSA MEG)	June 2024- May 2026	272,600**	0
	Elections Policy BEL (LGHP MEG)	June 2024- May 2026	60,000***	0
The Environmental Protection (Single-use Plastic Products) (Wales) Act 2023	Environmental Protection 2817	June 2023 - March 2026	100,000	200,000

Health and Social Services

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

1. The Act came into force on 21st March 2022. The Act helps to protect children and their rights by prohibiting the use of physical punishment in Wales. It does this 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.

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

2. As in previous years the differences in the estimated expenditure as set out in the RIA (£643k) compared to what we proposed spend (£980k) are primarily due to the annual cost of the out of court parenting support being greater than the RIA estimates.

Public Health (Wales) Act 2017

3. The Act contains provisions to address various public health issues in Wales. Its primary focus is on shaping the social conditions that encourage good health and where possible, avoiding preventable health harms.
4. The provisions of the Act include:
 - a national strategy for tackling obesity,
 - restrictions on the use and sale of tobacco and nicotine products, including the introduction of new offences,
 - licensing the performance of 'special procedures' in Wales (acupuncture, body piercing, electrolysis and tattooing),
 - making it an offence for a person in Wales to perform, or make arrangements to perform, an 'intimate piercing' on a person under the age of 18,
 - requiring the Welsh Ministers to make regulations requiring public bodies to carry out health impact assessments,
 - requiring Local Health Boards to prepare and publish an assessment of the need for pharmaceutical services in its area,
 - requiring local authorities to prepare and publish a local toilets strategy and restating the existing statutory power for them to provide toilets in their area.

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5. Work was delayed on implementation due to COVID-19 and Brexit, so the costs have slipped to later years. We are also looking to increase the funding for

2025-26 and future years to support the work to prepare organisations for the requirements and evaluation. Costs for 2025-26 are estimated at £63,758.

Public Health (Minimum Price for Alcohol) Wales Act 2018

6. The Act provides for a minimum price for the sale and supply of alcohol in Wales by certain persons and makes it an offence for alcohol to be sold or supplied below that price.
7. The Act includes provision for:
 - the formula for calculating the applicable minimum price for alcohol by multiplying the percentage strength of the alcohol, its volume and the minimum unit price (MUP);
 - powers for Welsh Ministers to make subordinate legislation to specify the MUP;
 - the establishment of a local authority-led enforcement regime with powers to bring prosecutions; and
 - powers of entry for authorised officers of a local authority, an offence of obstructing an authorised officer and the power to issue fixed penalty notices (FPNs).
8. The Act proposes the MUP would be specified in regulations. However, for the purpose of assessing impacts and the associated costs and benefits, the Explanatory Memorandum uses a 50p MUP as an example.
9. A report on the Operation and Effect of the legislation has to be laid as soon as is practicable after the end of the 5-year period. In preparing the report Welsh Ministers must consult the Senedd and such other persons as they consider appropriate. Given there is a sunset clause in the legislation the Senedd will need to consider the continuation of MUP ahead of March 2026.

Health Service Procurement (Wales) Act 2024

10. The Health Service Procurement (Wales) Act 2024 provides a legislative basis to bring forward subordinate legislation and enable the introduction of a bespoke procurement regime which will apply to Welsh NHS health services.
11. The Act and future regulations will seek to give organisations such as the NHS and local authorities in Wales the ability to implement more flexible procurement practices when sourcing services provided as part of the NHS in Wales. This will support the delivery of Welsh Government's strategic Programme for Government objectives; developing a health service procurement regime that meets the needs of health services in Wales and addresses inconsistency in health service procurement regimes as a result of changes by DHSC in England. The Act received Royal Assent on 5 February 2024 and the regulations to implement the new Provider Selection Regime Wales will be laid in the Senedd in the coming months.

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

12. The figures in the RIA are opportunity costs for HSCEY staff implementing the Act and, therefore, are not additional to departmental running costs.

Education

Additional Learning Needs and Education Tribunal (Wales) Act 2018

13. The Additional Learning Needs and Education Tribunal (Wales) Act 2018 replaces the current Special Educational Needs (SEN) framework with a reformed system based on Additional Learning Needs (ALN).
14. The Act makes provision for universal, statutory Individual Development Plans for all children and young people with ALN. This will bring an end to the current distinction between school led interventions and local authority issued statements and will integrate the separate legislative arrangements that exist for pupils in schools and post-16 students in colleges. The Act also seeks to improve collaboration between local authorities and health boards, as well as establishing a fairer and more transparent system with greater emphasis on disagreement avoidance and dispute resolution.

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

15. The implementation period will continue for longer than anticipated in the RIA and is extended to August 2025 as outlined in a written statement on 20 March 2023.

Curriculum and Assessment (Wales) Act 2021

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

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

17. As the Curriculum for Wales continues its roll out in secondary schools year on year, before reaching Year 11 in September 2026, it is becoming increasingly difficult to separately identify costs directly attributable to the 2021 Act over those that are supporting curriculum and other school improvement work more widely, as the Curriculum for Wales embeds into day-to-day practice. School to school collaborations are, for example, providing the basis for a wide range of engagement activity. These include curriculum design, assessment, and developing shared understandings of progression within and across school clusters, but also work to support provision for additional learning needs, school self-evaluation and professional learning. This approach is welcomed and to continue to support schools' collaborative working we are maintaining their direct funding at 2024-25 levels in 2025-26. The Budget amount at £30.2m for

implementation of the 2021 Act in 2025-26 represents a broad estimate of directly attributable costs and reflects our emphasis on maintaining funding to schools (at a time when pre-pandemic RIA cost estimates reduce).

Tertiary Education and Research (Wales) Act 2022

18. 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.
19. Medr (the Commission for Tertiary Education and Research) the new arm's length body responsible for funding and overseeing tertiary education and research was operational from August 2024.

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

20. The implementation plans were revised after the publication of the RIA, with Medr the new Commission for Tertiary Education and Research, not becoming fully operational until August 2024, rather than April 2024. There remain some small implementation costs for Medr, including external legal costs and the planned evaluability assessment.

Economy, Energy and Planning

Social Partnership and Public Procurement (Wales) Act 2023

21. The Act fulfils a Programme for Government commitment to place social partnership on a statutory footing in Wales. The Act provides for a framework to enhance the well-being of the people of Wales by improving public services through social partnership working, promoting fair work and socially responsible public procurement. In summary the Act makes provision for a permanent Social Partnership Council for Wales, bringing together government, employers, and worker representatives. The Act will also place social partnership duties on certain public bodies and on Welsh Ministers, will make provision in relation to fair work, and strengthen socially responsible procurement.

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

22. This BEL includes other divisional costs as well as those directly resulting from implementation of the Act.

Housing and Local Government

Local Government Finance (Wales) Act 2024

23. The Act will implement changes in respect of the non-domestic rates system:

- increasing the frequency of revaluations to three-yearly, and a power for the Welsh Ministers to amend the revaluation year and interval between revaluation years through regulations;
- conferring regulation-making powers on the Welsh Ministers to confer, vary or withdraw reliefs;
- strengthening the eligibility conditions for charitable relief for unoccupied hereditaments;
- expanding the definition of a new building for the purpose of the serving of completion notices by local authorities;
- removing a timing restriction on the awarding and varying of discretionary relief by local authorities;
- conferring regulation-making powers on the Welsh Ministers to confer, vary or withdraw exemptions;
- conferring a regulation-making power on the Welsh Ministers to set differential multipliers based on the description, rateable value or location of a hereditament on the local list, or the rateable value of a hereditament on the central list;
- placing a duty on ratepayers to provide certain types of information to the Valuation Office Agency, and making provision for the associated compliance regime; and
- making provision about counteracting advantages arising from artificial avoidance arrangements.

And in respect of the council tax system the Act is:

- providing flexibility for the reference point for 100% in the banding structure to be changed to a different band or a different description of a band;
- conferring powers on the Welsh Ministers to make regulations in respect of discounts and persons to be disregarded;
- placing a duty on the Welsh Ministers to make a single national Council Tax Reduction Scheme through regulations and enabling the Welsh Ministers to issue guidance to local authorities about the way the scheme should be applied;
- establishing a five-yearly cycle of revaluations, and a power for the Welsh Ministers to amend the revaluation year and interval between revaluations, as well as to amend the date of draft list publication via order; and
- replacing the current requirement to publish information in newspapers with a requirement to publish a notice of the council tax charges on the local authority's website and put suitable alternative arrangements in place to ensure that such information is accessible to citizens who have difficulty accessing online facilities.

Elections and Elected Bodies (Wales) Act 2024

24. The Elections and Elected Bodies (Wales) Act 2024 will:

- Confer the functions of an Electoral Management Board for Wales on the Democracy and Boundary Commission Cymru, which will involve the Commission establishing the Board to take responsibility for oversight of the coordination and administration of devolved elections, collaboration with Returning Officers, and Electoral Registration Officers and advising Welsh Ministers on issues related to the democratic health of the nation.
- Introduce electoral registration without application, and the ability to pilot the most appropriate means of achieving this.
- Create a duty on the Welsh Ministers to put in place arrangements aimed at improving diversity within Senedd and local government democratic structures, and for individual schemes to be created and tailored to provide support for protected characteristics.
- Remove the requirement to set out the specific wording and format of the local government candidate survey in regulations.
- Create a requirement for a voter information platform that can host candidate and voter information for Senedd and ordinary principal council elections.
- Hold candidates and agents accountable for notional expenditure only where they direct it, allowing authorised persons to make payments not via an election agent, and restricting who can operate as a third-party campaigner in devolved elections. To support these campaign finance changes, the bill also proposes enabling the Electoral Commission to include them in their codes of practice.
- Make adjustments to the role and remit of the Local Democracy and Boundary Commission for Wales, including changes to the name and function of its audit committee, significant strengthening of electoral review arrangements, and the conferring of functions on the Commission to undertake the majority of the functions currently undertaken by the Panel. The Commission will also be responsible for determining the amount of any resettlement payment payable by a principal council to councillors, who fail to be re-elected to the council at a local council election.
- Disqualify town and community councillors in Wales from serving as Members of the Senedd, and remove the existing “grace period” for principal councillors elected to the Senedd and Members of the Senedd elected as Members of Parliament.

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25. Some costs, such as the Electoral Management System changes were not known when the Bill was developed, but estimates of these costs have been developed since.

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

26. 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;
- 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.

Discrepancy between the RIA estimate of implementation costs and amounts set aside in the Draft Budget 2025-26

27. In line with commitments made in the Environment (Air Quality and Soundscapes) (Wales) Act 2024, 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.
28. Funding for air quality monitoring and assessment in relation to national air quality target setting duties under the Act has yet to be agreed. This is reflected in the FY25-26 Draft Budget Evidence paper for the CCEI committee, extract follows, *'...We will need to make important evidence-informed decisions regarding the scale and timing of the implementation, whilst complying with the time limits set out in the Act, of some of the secondary legislation and making of associated regulations.'*

Senedd Cymru Act 2024

29. The Act:
- Increases the size of the Senedd to 96 Members.
 - Decreases the length of time between Senedd ordinary general elections from five to four years.
 - Increases the maximum number of Deputy Presiding Officers from one to two.
 - Increases the legislative limit on the size of the Welsh Government to 17 (plus the First Minister and Counsel General), with power to further increase the limit to 18 or 19.
 - Requires candidates to, and Members of, the Senedd to be resident in Wales (by disqualifying candidates and Members who are not registered to vote in a Senedd constituency).
 - Changes the Senedd's electoral system so that all Members are elected via closed list proportional representation, with votes translated into seats via the D'Hondt formula.
 - Repurposes and rename the Local Democracy and Boundary Commission for Wales; provide the renamed Democracy and Boundary Commission Cymru (DBCC) with the functions needed to establish new Senedd constituencies and undertake ongoing reviews of Senedd constituency

- boundaries; and provide instructions for the DBCC to follow when undertaking boundary reviews.
- Provides a mechanism for the Seventh Senedd's consideration of job-sharing of offices relating to the Senedd (by requiring the Llywydd in the Seventh Senedd to propose the establishment of a Senedd committee to review specified matters).
 - Provides for review of the operation and effect of the new legislative provisions following the 2026 election (by requiring the Llywydd after the election to propose the establishment of a Senedd committee to review specified matters).

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- 30. *Costs relating to Democracy and Boundary Commission Cymru and factored into DBCC Sponsorship BEL within the LGHP MEG.
- 31. **Capital costs for accommodation in Ty Hywel for the Welsh Government. These will fall to the Capital General Administration Expenditure BEL within the CSA MEG. Work is being undertaken to finalise costs based on the agreement for allocation of space.
- 32. ***Electoral Management Software (the cost estimate remains as in the RIA and is factored into the costs for Elections Policy BEL within the LGHP MEG).

Environmental Protection (Single Use Plastic Products)(Wales) Act 2023

- 33. The Act makes it an offence for a person to supply or offer to supply (including for free), commonly littered and unnecessary disposable single-use plastic products to a consumer in Wales.

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- 34. Additional funding has been set aside to update existing communication materials to support the commencement of bans for the remaining products (plastic carrier bags, products made of oxo-degradable plastic and polystyrene lids for cups and food containers) listed in Table 1, Schedule 1 of the Environmental Protection (Single-use Plastic Products) (Wales) Act 2023. Preparatory work will also be undertaken to support the development of communication materials for the forthcoming bans on wet wipes containing plastic.