

*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

EXPLANATORY NOTES

INTRODUCTION

1. These Explanatory Notes relate to the Tax Collection and Management (Wales) Act 2016 (“the Act”). They have been prepared by the Office of the First Minister and Cabinet Office of the Welsh Government in order to assist the reader of the Act. The Explanatory Notes should be read in conjunction with the Act but do not form part of the Act.
2. The National Assembly for Wales has the power to make this Act by virtue of the provisions contained in Parts 4 and 4A of, and paragraphs 14 and 16A of Schedule 7 to, the Government of Wales Act 2006 (“GoWA 2006”). These provisions give the National Assembly for Wales the legislative competence to make provision in relation to devolved taxes (which are defined as taxes specified in Part 4A of GoWA 2006), the status of staff employed by a body responsible for the collection and management of devolved taxes, and in relation to the Public Services Ombudsman for Wales and Auditor General for Wales.