

*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

COMMENTARY ON SECTIONS

Part 2 - the Welsh Revenue Authority

Section 33 – Accounting officer

39. The Chief Executive of the WRA is also the WRA's accounting officer. The accounting officer responsibilities will be specified by the Welsh Ministers, but the section provides examples of what those responsibilities might be, including the signing of the WRA's accounts, ensuring the propriety and regularity of the WRA's finances, and the responsibility for the economy, efficiency and effectiveness of how WRA resources are used. Responsibilities as accounting officer may also be owed to the National Assembly for Wales, the Welsh Ministers or a committee of the National Assembly for Wales.