

*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 2 - the Welsh Revenue Authority**

#### ***Sections 10-11 – Procedure and validity***

13. **Section 10** requires the WRA to make rules to regulate its own procedure and that of its committees and these must provide that a meeting of WRA will not be quorate unless a majority of the members present are non-executive members of WRA. Section 11 establishes the validity of the WRA's proceedings or acts.