

*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 26 – Charter of standards and values

28. The WRA must prepare, consult on, publish and lay before the National Assembly for Wales a Charter. The Charter must set out the standards of service, standards of behaviour and values WRA's members and staff will be expected to adhere to when dealing with taxpayers and their agents, and the standards of behaviour and values the WRA expects from those it deals with. The WRA is also required to review the Charter on a 5-year cycle, revising it where appropriate and to publish the first Charter within 3-months of the section of the Act coming into force.