



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Functions*

#### **12 Main functions**

- (1) WRA's general function is the collection and management of devolved taxes.
- (2) WRA has the following particular functions—
  - (a) providing to the Welsh Ministers information, advice and assistance relating to devolved taxes;
  - (b) providing information and assistance relating to devolved taxes to devolved taxpayers, their agents and other persons;
  - (c) resolving complaints and disputes relating to devolved taxes;
  - (d) promoting compliance with the law relating to devolved taxes and protecting against tax evasion and tax avoidance in relation to devolved taxes.
- (3) WRA must provide the Welsh Ministers with such information, advice or assistance relating to its functions as the Welsh Ministers may from time to time require in such form as the Welsh Ministers determine.
- (4) In addition to any other powers it has, WRA may do anything which it considers—
  - (a) necessary or expedient in connection with the exercise of its functions, or
  - (b) incidental or conducive to the exercise of those functions.

#### **13 Internal authorisation to carry out functions**

- (1) WRA may authorise the carrying out of any of its functions (to any extent) by—

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*Status: This is the original version (as it was originally enacted).*

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- (a) a member of WRA,
  - (b) a committee of WRA or a sub-committee of such a committee, or
  - (c) the chief executive or any other member of staff of WRA.
- (2) But WRA may not authorise a committee or sub-committee to carry out any of its functions (to any extent) unless at least one of the members of the committee or sub-committee is a non-executive member of WRA.
- (3) The authorisation of the carrying out of a function under this section does not affect—
- (a) WRA’s ability to exercise the function, or
  - (b) WRA’s responsibility for the exercise of the function.

#### **14 Delegation of functions**

- (1) WRA may delegate any of its functions to any person prescribed by regulations made by the Welsh Ministers.
- (2) WRA may give directions to a person to whom any of its functions have been delegated about how the delegated functions are to be exercised and the person to whom the functions have been delegated must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) WRA must publish information about—
- (a) delegations under this section, and
  - (b) directions under this section.
- (5) Subsection (4) does not apply to the extent that WRA considers that publication of information would prejudice the effective exercise of its functions.
- (6) Delegation of a function under this section does not affect—
- (a) WRA’s ability to exercise the function, or
  - (b) WRA’s responsibility for the exercise of the function.
- (7) WRA may make to a person to whom any of its functions have been delegated payments in respect of the exercise by the person of the delegated functions.

#### **15 General directions**

- (1) The Welsh Ministers may give to WRA directions of a general nature.
- (2) WRA must, in the exercise of its functions, comply with directions given under subsection (1).
- (3) Directions given under subsection (1) may not relate to the exercise of the functions in sections 29 or 30.
- (4) Directions under this section may be varied or revoked at any time.
- (5) The Welsh Ministers must publish any directions given under subsection (1).