



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Establishment and status of the Welsh Revenue Authority

2 The Welsh Revenue Authority

- (1) There is to be a body corporate to be known as the Welsh Revenue Authority or Awdurdod Cyllid Cymru.
- (2) In this Act, the Welsh Revenue Authority is referred to as “WRA”.
- (3) The functions of WRA are performed on behalf of the Crown and, accordingly, the property, rights and liabilities of WRA are property, rights and liabilities of the Crown.

Membership

3 Membership

- (1) The members of WRA are—
 - (a) a chairperson appointed by the Welsh Ministers,
 - (b) not fewer than 4, nor more than 8, other persons appointed by the Welsh Ministers,
 - (c) the chief executive (see section 9),
 - (d) either 1 or 2 other members of staff of WRA appointed by the chief executive, and
 - (e) 1 other member of staff of WRA appointed under section 6.

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- (2) The Welsh Ministers may appoint one of the members appointed under subsection (1)(b) as deputy chairperson.
- (3) The Welsh Ministers may by regulations amend subsection (1) so as to substitute a different number for any of the numbers for the time being specified in it; but the regulations must ensure that the number of non-executive members continues to exceed the number of executive members.
- (4) In this Part—
 - (a) the chairperson and members of WRA appointed under subsection (1)(b) are collectively referred to as “non-executive members”;
 - (b) the chief executive and members of WRA appointed under subsection (1)(d) or section 6 are collectively referred to as “executive members”;
 - (c) the member of WRA appointed under section 6 is referred to as an “elected executive member”.

4 Disqualification for appointment as non-executive member

A person is disqualified from appointment as a non-executive member of WRA if the person is—

- (a) a member of the National Assembly for Wales,
- (b) a member of the House of Commons, House of Lords, Scottish Parliament or Northern Ireland Assembly,
- (c) a member of the European Parliament,
- (d) a member of a local authority,
- (e) a member of a National Park Authority,
- (f) a member of the Welsh Government,
- (g) a Minister of the Crown, a member of the Scottish Government or a Northern Ireland Minister,
- (h) a police and crime commissioner,
- (i) a person holding office under the Crown,
- (j) a person employed in the civil service of the State, or
- (k) the holder of an office, or a member or member of staff of a body, prescribed by regulations made by the Welsh Ministers.

5 Terms of non-executive membership

- (1) A non-executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member’s appointment (but subject to subsection (4) and section 7).
- (2) The period of office specified in the terms of a non-executive member’s appointment must not be more than 5 years.
- (3) A non-executive member of WRA appointed as deputy chairperson holds office as deputy chairperson for such period and on such terms as are specified in the person’s terms of appointment as deputy chairperson (but subject to subsection (4) and section 7).
- (4) A person may resign from office as a non-executive member, or as deputy chairperson, of WRA by giving notice to the Welsh Ministers.

- (5) A person who is or has been a non-executive member of WRA may be re-appointed as a non-executive member once only.
- (6) A person who is or has been deputy chairperson of WRA may be re-appointed as deputy chairperson.
- (7) WRA may pay to non-executive members—
 - (a) such remuneration as WRA may, with the approval of the Welsh Ministers, determine, and
 - (b) such sums as WRA may, with the approval of the Welsh Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

6 Appointment of elected executive member

- (1) WRA must conduct a ballot of its staff for the purpose of appointing a member of staff as an elected executive member of WRA.
- (2) The non-executive members of WRA must—
 - (a) appoint the winner of the ballot as an elected executive member of WRA, and
 - (b) determine the terms of that person's appointment.
- (3) An elected executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member's appointment (but subject to subsection (4) and section 7).
- (4) An elected executive member of WRA may resign from office by giving notice to the non-executive members of WRA.

7 Removal of members etc.

- (1) The Welsh Ministers may remove a person from office as a non-executive member of WRA by notice if—
 - (a) the person becomes disqualified from appointment as a non-executive member by virtue of section 4,
 - (b) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
 - (c) the Welsh Ministers consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.
- (2) The non-executive members of WRA may remove a person from office as an elected executive member of WRA by notice if—
 - (a) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
 - (b) the non-executive members of WRA consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.
- (3) A person ceases to be deputy chairperson of WRA on ceasing to be a non-executive member.
- (4) A person ceases to be a non-executive member of WRA if the person becomes a member of staff of WRA.

- (5) A person ceases to be an executive member of WRA on ceasing to be chief executive or any other member of staff of WRA.

Committees and staff

8 Committees and sub-committees

- (1) WRA may establish committees for any purpose relating to its functions.
- (2) WRA may determine the composition of its committees.
- (3) WRA may appoint persons who are not members of WRA to be members of a committee, but those persons are not entitled to vote at meetings of the committee.
- (4) A committee of WRA may establish sub-committees.
- (5) A committee which establishes a sub-committee may determine its composition.
- (6) A committee may appoint persons who are not members of WRA to be members of a sub-committee, but those persons are not entitled to vote at meetings of the sub-committee.
- (7) WRA may pay to any members of a committee established by it, or of a sub-committee established by such a committee, who are not members of WRA—
 - (a) such remuneration as WRA may, with the approval of the Welsh Ministers, determine, and
 - (b) such sums as WRA may, with the approval of the Welsh Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

9 Chief executive and other staff

- (1) There is to be a chief executive of WRA.
- (2) The chief executive is responsible for (among other things) securing that the functions of WRA are performed efficiently and effectively.
- (3) The first person employed as chief executive is to be appointed by the Welsh Ministers on such terms as they may determine.
- (4) Each subsequent chief executive is to be appointed by the non-executive members of WRA on such terms as they may, with the approval of the Welsh Ministers, determine.
- (5) WRA may appoint other members of staff on such terms as it may, with the approval of the Welsh Ministers, determine.
- (6) Service as the chief executive or as any other member of staff of WRA is service in the civil service of the State.

Procedure and validity

10 Procedure

- (1) WRA must make rules to regulate its own procedure (including quorum) and that of any committee or sub-committee.
- (2) The rules must provide that a meeting of WRA is not quorate unless a majority of the members present are non-executive members of WRA.

11 Validity of proceedings and acts

The validity of any proceedings or acts of WRA (or of any committee or sub-committee) is not affected by—

- (a) any vacancy in its membership,
- (b) any defect in the appointment of a member, or
- (c) any non-executive member becoming disqualified from appointment by virtue of section 4.

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—
 - (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).

Information

16 Use of information by WRA and delegates

- (1) Information acquired—
 - (a) by WRA, or

(b) by a person to whom WRA has delegated any of its functions,
in connection with a function of WRA may be used only in accordance (2).

- (2) The information may be used—
- (a) by WRA, or
 - (b) by any person to whom WRA has delegated any of its functions,
in connection with any function of WRA.
- (3) This section is subject to any international obligation of the United Kingdom which restricts or prohibits the use of information.

17 Confidentiality of protected taxpayer information

- (1) An individual who is or has been a relevant official must not disclose protected taxpayer information unless the disclosure is permitted by section 18.
- (2) In this section and section 19, “relevant official” means an individual who is—
- (a) a member of WRA, of a committee of WRA or of a sub-committee of such a committee,
 - (b) a person to whom WRA has delegated any of its functions, a member of a body to whom WRA has delegated any of its functions, of a committee of such a body or of a sub-committee of such a committee, or an office-holder of such a body,
 - (c) a member of staff of WRA,
 - (d) a member of staff of a person to whom WRA has delegated any of its functions employed in connection with any of those functions,
 - (e) a person providing services to WRA, or
 - (f) a person providing services to a person to whom WRA has delegated any of its functions in connection with any of those functions.
- (3) In subsection (1) and section 18, “protected taxpayer information” means information relating to a person (the “affected person”)—
- (a) which was acquired by WRA or which was acquired by a person to whom any of the functions of WRA have been delegated in connection with those functions, and
 - (b) by which the affected person may be identified (whether by reason of the affected person’s identity being specified in the information or being capable of being deduced from it).
- (4) But information is not “protected taxpayer information” if it is information about internal administrative arrangements of WRA or of a person to whom WRA has delegated any of its functions (whether the information relates to members of staff of WRA or of such a person or to other persons).

18 Permitted disclosures

- (1) A disclosure of protected taxpayer information is permitted by this section if—
- (a) it is made with the consent of each person to whom the information relates,
 - (b) it is made for the purpose of obtaining services in connection with a function of WRA,

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- (c) it is made for the purposes of a criminal investigation or criminal proceedings or for the purposes of the prevention or detection of crime,
- (d) it is made to a body with responsibility for the regulation of a profession in connection with misconduct on the part of a member of the profession which relates to a function of WRA,
- (e) it is made for the purposes of civil proceedings,
- (f) it is made in pursuance of an order of a court or tribunal,
- (g) it is made in accordance with an enactment requiring or permitting the disclosure, or
- (h) it is made to WRA or to a person to whom WRA has delegated any of its functions for use in accordance with section 16.

(2) The Welsh Ministers may by regulations amend subsection (1).

19 Declaration of confidentiality

- (1) Every individual who is a relevant official must make a declaration acknowledging the obligation of confidentiality under section 17.
- (2) A declaration must be made—
 - (a) as soon as reasonably practicable following the individual's appointment, and
 - (b) in such form and manner as WRA may determine.
- (3) For the purposes of subsection (2)(a)—
 - (a) the renewal of a fixed term appointment is not to be treated as an appointment,
 - (b) an individual within section 17(2)(e) is to be treated as appointed when the individual first provides services as mentioned there, and
 - (c) if an individual within section 17(2)(b), (d) or (f) was appointed (or treated as appointed) before the delegation of functions concerned, the individual is to be treated as required to make the declaration as soon as reasonably practicable after the functions are delegated.

20 Offence of wrongful disclosure of protected taxpayer information

- (1) An individual who discloses information in contravention of section 17(1) commits an offence.
- (2) It is a defence for an individual charged with an offence under subsection (1) to prove that the individual reasonably believed—
 - (a) that the disclosure of the information was permitted by section 18, or
 - (b) that the information had already lawfully been made available to the public.
- (3) An individual who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine (or both);
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).
- (4) This section does not affect the pursuit of any remedy or the taking of any action in relation to a contravention of section 17(1).

Court proceedings and evidence

21 Court proceedings

- (1) WRA may institute criminal and civil proceedings in England and Wales.
- (2) An individual authorised to conduct criminal or civil proceedings in magistrates' courts in England and Wales—
 - (a) by WRA, or
 - (b) by a person to whom WRA has delegated the function of authorising the conduct of such proceedings,is entitled to do so even though not an authorised person for the purposes of the [Legal Services Act 2007 \(c. 29\)](#).

22 Evidence

- (1) A document that purports to have been issued or signed by or with the authority of WRA—
 - (a) is to be treated as having been so issued or signed unless the contrary is proved, and
 - (b) is admissible in any legal proceedings.
- (2) A document that purports to have been issued by WRA and which certifies any of the matters specified in subsection (3) is sufficient evidence of that fact unless the contrary is proved.
- (3) The matters are—
 - (a) that a specified person was appointed as a member of WRA on a specified date;
 - (b) that a specified person was appointed as a member of WRA's staff on a specified date;
 - (c) that at a specified time or for a specified purpose (or both) a specified member of WRA was authorised to exercise a function of WRA;
 - (d) that at a specified time or for a specified purpose (or both) a specified committee of WRA or a specified sub-committee of such a committee was authorised to exercise a function of WRA;
 - (e) that at a specified time or for a specified purpose (or both)—
 - (i) a specified member of WRA's staff, or
 - (ii) a member of WRA's staff of a specified description,was authorised to exercise a function of WRA;
 - (f) that at a specified time or for a specified purpose (or both) a function of WRA was delegated to another specified person.
- (4) A document that purports to have been issued by or with the authority of WRA and which certifies—
 - (a) that a tax return required to be made to WRA has not been made, or
 - (b) that a notice required to be given to WRA has not been given,is sufficient evidence of that fact unless the contrary is proved.
- (5) A copy of a document issued or acquired by WRA (or on its behalf) that is certified by WRA (or on its behalf) to be an accurate copy is admissible in any legal proceedings

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to the same extent as the document itself and is sufficient evidence of that document unless the contrary is proved.

- (6) See section 168 (certificates of debt) for provision about the certification of debt.

Money

23 Funding

- (1) The Welsh Ministers must pay WRA such amounts as they consider appropriate in respect of the carrying out of WRA's functions.
- (2) The payments are to be made at the times, and subject to the conditions, that the Welsh Ministers consider appropriate.

24 Rewards

WRA may pay a reward to a person in return for a service which relates to any of its functions.

25 Payments of receipts into Welsh Consolidated Fund

- (1) WRA must pay amounts collected in the exercise of its functions into the Welsh Consolidated Fund.
- (2) But WRA may do so after deduction of disbursements by way of repayments of devolved taxes (including interest on such repayments) and credits in respect of devolved taxes.

Charter of standards and values

26 Charter of standards and values

- (1) WRA must prepare a Charter.
- (2) The Charter must include—
 - (a) standards of service, standards of behaviour and values which WRA is expected to adhere to when dealing with devolved taxpayers, their agents and other persons in the exercise of its functions, and
 - (b) standards of behaviour and values which WRA expects devolved taxpayers, their agents and other persons to adhere to when dealing with it.
- (3) WRA must—
 - (a) publish the Charter,
 - (b) review the Charter—
 - (i) at least once in the period of 5 years beginning with the day on which the Charter is published, and
 - (ii) subsequently, at least once in the period of 5 years following a review, and
 - (c) revise the Charter when it considers it appropriate to do so and publish the revised Charter.

- (4) Before publishing the Charter or a revised Charter WRA must consult such persons as it considers appropriate.
- (5) WRA must lay the Charter and any revised Charter before the National Assembly for Wales.
- (6) The first Charter must be published within 3 months of the coming into force of this section.

Corporate plans, annual reports, accounts etc.

27 Corporate plan

- (1) WRA must, for each planning period, prepare a corporate plan and submit it for approval by the Welsh Ministers.
- (2) The corporate plan must set out—
 - (a) WRA’s main objectives for the planning period,
 - (b) the outcomes by reference to which the achievement of the main objectives may be measured, and
 - (c) the activities which WRA expects to undertake during the planning period.
- (3) The Welsh Ministers may approve the corporate plan subject to such modifications as may be agreed between them and WRA.
- (4) When the Welsh Ministers approve the corporate plan, WRA must—
 - (a) publish the plan, and
 - (b) lay a copy of the plan before the National Assembly for Wales.
- (5) During the planning period to which a corporate plan relates, WRA may review the plan and submit a revised corporate plan to the Welsh Ministers for approval.
- (6) Subsections (2) to (4) apply to a revised corporate plan as they apply to a corporate plan.
- (7) “Planning period” means—
 - (a) a first period prescribed by the Welsh Ministers by regulations, and
 - (b) each subsequent period of 3 years.
- (8) The Welsh Ministers may by regulations substitute for the period for the time being specified in subsection (7)(b) such other period as they consider appropriate.
- (9) The corporate plan for the first planning period must be submitted for approval by the Welsh Ministers not later than 6 months after WRA is established; and the corporate plan for each subsequent planning period must be submitted before the beginning of the planning period.

28 Annual report

- (1) As soon as is reasonably practicable after the end of each financial year, WRA must—
 - (a) prepare and publish a report on the exercise of its functions during that year,
 - (b) send a copy of the report to the Welsh Ministers, and
 - (c) lay a copy of the report before the National Assembly for Wales.

- (2) The report must (in particular) contain an assessment of the extent to which WRA has demonstrated during the financial year the standards of service, standards of behaviour and values which it is stated in the Charter that it is expected to adhere to.
- (3) WRA may publish such other reports and information on matters relevant to its functions as it considers appropriate.

29 Accounts

- (1) WRA must—
 - (a) keep proper accounting records, and
 - (b) prepare accounts in respect of each financial year in accordance with directions given by the Welsh Ministers.
- (2) The directions which the Welsh Ministers may give include (among other things) directions as to—
 - (a) the information to be contained in the accounts and the manner in which the accounts are to be presented;
 - (b) the methods and principles in accordance with which the accounts are to be prepared;
 - (c) additional information that is to accompany the accounts.
- (3) Directions under this section may be varied or revoked at any time.

30 Tax Statement

- (1) WRA must prepare in respect of each financial year, in accordance with directions given by the Welsh Ministers, a statement of the amount of money collected by it during the financial year in the exercise of its functions (a “Tax Statement”).
- (2) Directions under this section may be varied or revoked at any time.

31 Audit

- (1) WRA must submit—
 - (a) the accounts prepared for a financial year, and
 - (b) the Tax Statement for a financial year,to the Auditor General for Wales not later than 31 August in the following financial year.
- (2) The Auditor General for Wales must—
 - (a) examine, certify and report on the accounts and Tax Statement, and
 - (b) not later than the end of the period of 4 months beginning with the day on which they are submitted, lay a copy of the certified accounts and Tax Statement, and the reports on them, before the National Assembly for Wales.
- (3) In examining the accounts submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
 - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
 - (b) that money received for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.

- (4) In examining the Tax Statement submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
- (a) that the money collected by WRA, to which the Tax Statement relates, has been collected lawfully, and
 - (b) that any deduction of disbursements has been made in accordance with section 25(2).

32 Examination into use of resources

- (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which resources have been used in discharging WRA's functions.
- (2) But that does not entitle the Auditor General for Wales to question the merits of the policy objectives of WRA.
- (3) Before carrying out an examination the Auditor General for Wales must—
- (a) consult the National Assembly for Wales, and
 - (b) take into account the views of the National Assembly for Wales as to whether or not an examination should be carried out.
- (4) The Auditor General for Wales must—
- (a) as soon as is reasonably practicable, publish a report of the results of an examination carried out under this section, and
 - (b) lay a copy of the report before the National Assembly for Wales.

33 Accounting officer

- (1) The chief executive of WRA is the accounting officer of WRA.
- (2) The accounting officer has, in relation to the accounts and finances of WRA, the responsibilities which are for the time being specified by the Welsh Ministers.
- (3) The responsibilities which may be specified under this section include (among other things)—
- (a) responsibilities in relation to the signing of WRA's accounts and the Tax Statement;
 - (b) responsibilities for the propriety and regularity of the finances of WRA;
 - (c) responsibilities for the economy, efficiency and effectiveness with which the resources of WRA are used;
 - (d) responsibilities owed to the National Assembly for Wales, the Welsh Ministers or a committee of the National Assembly for Wales.

Consequential amendments

34 Welsh public records

In section 148 of the [Government of Wales Act 2006 \(c. 32\)](#) (meaning of “Welsh public records”), in subsection (1), after paragraph (b) insert—

- “(ba) administrative and departmental records belonging to Her Majesty which are records of or held by the Welsh Revenue Authority;”.

35 Public Services Ombudsman

In Schedule 3 to the [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#) (listed authorities), after the entry relating to the National Assembly for Wales Commission insert—

“Taxation

Welsh Revenue Authority”

36 Auditor General for Wales

In section 23 of the [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#) (general provision relating to fees), in subsection (3), after paragraph (b) insert—

“(ba) an examination, certification or report under section 31 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority’s Tax Statement;”.