



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *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).