



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Corporate plans, annual reports, accounts etc.

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.

Commencement Information

11 S. 29 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 29.