

TAX COLLECTION AND MANAGEMENT (WALES) BILL – STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of the Minister for Finance and Government Business Jane Hutt AM on 18 January.

	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
75.	Section 3, page 2, line 14, leave out ‘3’ and insert ‘4’.	Adran 3, tudalen 2, llinell 14, hepgorer ‘3’ a mewnosoder ‘4’.	The purpose of this amendment is to replace ‘3’ with ‘4’ in section 3. The effect of this amendment is to increase the minimum number of non-executive members of WRA by one, so as to ensure that there is still a non-executive majority on the WRA board following the creation of an elected executive member position (amendment 83).
76.	Section 3, page 2, line 17, leave out ‘nominated by WRA’ and insert — ‘appointed by the chief executive, and (e) 1 other member of staff of WRA appointed under section [to be inserted by amendment 83]’.	Adran 3, tudalen 2, llinell 17, hepgorer ‘a enwebir gan ACC’ a mewnosoder— ‘a benodir gan y prif weithredwr, ac (e) 1 aelod arall o staff ACC a benodir o dan adran [i’w mewnosod gan welliant 83]’.	The purpose of this amendment is to replace ‘nominated by WRA’ with ‘appointed by the chief executive’ in relation to executive member appointments and to insert a new category of member: an elected executive member. The effect of this amendment is to: (1) provide that other executive members of the WRA Board are appointed by the chief executive (rather than nominated by WRA); and, (2) provide for a new category of WRA executive member, namely a staff member that is to be appointed in accordance with the procedure introduced by amendment 83.
77.	Section 3, page 2, line 23, after ‘are’, insert ‘collectively’.	Adran 3, tudalen 2, llinell 23, ar ôl ‘cyfeirir’, mewnosoder ‘ar y cyd’.	The purpose of this amendment is to insert the word ‘collectively’. The effect of this amendment is to clarify that the chairperson and members of WRA appointed under subsection (1)(b) are <i>collectively</i> referred

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			to as “non-executive members” for the purposes of Part 2.
78.	Section 3, page 2, line 25, leave out ‘nominated under subsection (1)(d) are’ and insert ‘appointed under subsection (1)(d) or section [to be inserted by amendment 83] are collectively’.	Adran 3, tudalen 2, llinell 25, hepgorer ‘at y prif weithredwr ac at aelodau o ACC a enwebir o dan is-adran (1)(d)’ a mewnosoder ‘ar y cyd at y prif weithredwr ac at aelodau o ACC a benodir o dan is-adran (1)(d) neu o dan adran [i’w mewnosod gan welliant 83]’.	The purpose of this amendment is to replace ‘nominated’ with ‘appointed’ and to include a reference to the elected executive member in section 3 as a consequence of amendments 76 and 83. The effect of this amendment is clarify that the chief executive and members of WRA appointed under section 1(d) or the section inserted by amendment 83 are collectively referred to as “executive members” for the purposes of Part 2.
79.	Section 3, page 2, line 26, after ‘members’”, insert — ‘, (c) the member of WRA appointed under section [to be inserted by amendment 83] is referred to as an “elected executive member”.	Adran 3, tudalen 2, llinell 26, ar ôl ‘gweithredol’”, mewnosoder— ‘, (c) cyfeirir at yr aelod o ACC a benodir o dan adran [i’w mewnosod gan welliant 83] fel “aelod gweithredol etholedig”.	The purpose of this amendment is to insert a provision that the person appointed as a result of the process introduced by amendment 83 is to be referred to in Part 2 as an “elected executive member”. The effect of this amendment is that that member is referred to as an “elected executive member”.
80.	Section 5, page 3, after line 13, insert — ‘() The period of office specified in the terms of a non-executive member’s appointment must not be more than 5 years.’.	Adran 5, tudalen 3, ar ôl llinell 13, mewnosoder— ‘() Ni chaiff y cyfnod yn y swydd a bennir yn nhelerau penodiad aelod anweithredol fod yn hwy na 5 mlynedd.’.	The purpose of this amendment is to insert provision regarding the length of appointment of a non-executive member. The effect of this amendment is to limit the term of appointment of a non-executive member of WRA to a period of no more than 5 years.
81.	Section 5, page 3, line 19, after ‘re-appointed’,	Adran 5, tudalen 3, llinell 20, ar ôl ‘ACC’, mewnosoder ‘yn aelod anweithredol unwaith yn	The purpose of this amendment is to insert provision regarding the re-appointment as a non-

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	insert 'as a non-executive member once only'.	unig'.	executive member in section 5. The effect of this amendment is that WRA non-executives can only be re-appointed once. Amendments 80 and 81 together mean a non-executive member cannot be appointed for more than 10 years in total.
82.	Section 5, page 3, after line 19, insert — '() A person who is or has been deputy chairperson of WRA may be re-appointed as deputy chairperson.'	Adran 5, tudalen 3, ar ôl llinell 20, mewnosoder— '() Caniateir ailbenodi person sy'n is-gadeirydd ACC neu sydd wedi bod yn is-gadeirydd ACC yn is-gadeirydd.'	The purpose of this amendment is to insert a new subsection in section 5 relating to the reappointment of a non-executive member as deputy chairperson. The effect of this amendment is to maintain consistency with section 5(4) (as amended by amendment 81), and to clarify that a non-executive member may be re-appointed as deputy chairperson).
83.	Page 3, after line 25, insert a new section— ['] 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	Tudalen 3, ar ôl llinell 24, mewnosoder adran newydd— ['] Penodi aelod gweithredol etholedig (1) Rhaid i ACC gynnal pleidlais gudd ymhlith ei staff at ddiben penodi aelod o staff yn aelod gweithredol etholedig o ACC. (2) Rhaid i aelodau anweithredol ACC— (a) penodi enillydd y bleidlais gudd yn aelod gweithredol etholedig o ACC, a (b) pennu telerau penodiad y person hwnnw. (3) Mae aelod gweithredol etholedig o ACC yn	The purpose of this amendment is to insert a new section (Appointment of elected executive member). The effect of the amendment is to provide for an additional category of WRA executive member, namely a staff member that is to be appointed by the non-executive members following the conduct of a WRA staff ballot ("elected executive member"). The non-executive members must also determine the terms of that person's appointment.

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	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 6). (4) An elected executive member of WRA may resign from office by giving notice to the non-executive members of WRA.'	gwasanaethu fel aelod am ba bynnag gyfnod ac ar ba bynnag delerau a bennir yn nhelerau penodiad yr aelod (ond yn ddarostyngedig i is-adran (4) ac adran 6). (4) Caiff aelod gweithredol etholedig o ACC ymddiswyddo drwy roi hysbysiad i aelodau anweithredol ACC.'	
84.	Section 6, page 3, after line 34, insert — '() 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.'	Adran 6, tudalen 3, ar ôl llinell 33, mewnosoder— '() Caiff aelodau anweithredol ACC ddiswyddo person fel aelod gweithredol etholedig o ACC drwy roi hysbysiad— (a) os yw'r person wedi bod yn absennol o gyfarfodydd ACC am gyfnod hwy na 6 mis heb ganiatâd ACC, neu (b) os yw aelodau anweithredol ACC o'r farn nad yw'r person yn addas i fod yn aelod neu nad yw'r person yn gallu neu'n fodlon cyflawni ei swyddogaethau fel aelod.'	The purpose of this amendment is to insert new subsections referring to the circumstances in which non-executive members of the WRA may remove a person from office as an elected executive member. The effect of this amendment is that the non-executive members of WRA may remove a person from office as an elected executive member of WRA by notice if — - the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or - 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.
85.	Section 9, page 4, line 35, leave out 'may' and insert 'must make rules to'.	Adran 9, tudalen 4, llinell 33, hepgorer 'Caiff ACC' a mewnosoder 'Rhaid i ACC lunio rheolau i'.	The purpose of this amendment is to replace 'may' with 'must make rules to' in section 9. The effect of this amendment is to put WRA

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			under a duty to make rules for the purpose of regulating its own procedure and that of any committee or sub-committee.
86.	Section 9, page 4, after line 36, insert — ‘(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.’	Adran 9, tudalen 4, ar ôl llinell 34, mewnosoder— ‘(2) Rhaid i'r rheolau ddarparu nad oes cworwm mewn cyfarfod o ACC oni bai bod mwyafrif yr aelodau sy'n bresennol yn aelodau anweithredol o ACC.’	The purpose of this amendment is to insert a new subsection in section 9 relating to the rules of the WRA. The effect of this amendment is that the rules in relation to regulating procedure must provide that a WRA Board meeting cannot be quorate unless a majority of non-executive members are present.
87.	Section 12, page 5, after line 29, insert — ‘(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 subcommittee 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.’	Adran 12, tudalen 5, ar ôl llinell 33, mewnosoder— ‘(2) Ond ni chaiff ACC awdurdodi pwyllgor neu is-bwyllgor i gyflawni unrhyw un neu ragor o'i swyddogaethau (i unrhyw raddau) oni bai bod o leiaf un o aelodau'r pwyllgor neu'r is-bwyllgor yn aelod anweithredol o ACC. (3) Nid yw'r awdurdodiad i gyflawni swyddogaeth o dan yr adran hon yn effeithio ar— (a) gallu ACC i arfer y swyddogaeth, na (b) cyfrifoldeb ACC dros arfer y swyddogaeth.’	The purpose of this amendment is to insert new subsections in section 12 relating to the WRA authorising the carrying out of its functions by a member of WRA, by a committee or sub-committee of WRA, or by the chief executive or any other member of staff of WRA. The effect of this amendment is that a committee or sub-committee of the WRA cannot be authorised to carry out WRA functions (to any extent) unless at least one of its members is a non-executive member of the WRA Board. The amendment also makes this section consistent with section 13(6) by clarifying that the carrying out a function by a member, committee, sub-committee, chief executive or member of staff of WRA does not affect WRA's ability to exercise the function or its responsibility for the exercise of a function.

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88.	Section 30, page 13, line 7, after 'lawfully', insert 'and in accordance with the authority which governs it'.	Adran 30, tudalen 13, llinell 7, ar ôl 'gyfreithlon', mewnosoder 'ac yn unol â'r awdurdod sy'n ei lywodraethu'.	The purpose of this amendment is to insert 'and in accordance with the authority which governs it' in section 30. The effect of this amendment is to provide that in examining the WRA's accounts submitted under section 30, the Auditor General for Wales must, in particular, be satisfied that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it. This amendment makes the Auditor General for Wales' duties under section 30 consistent with his duties under sections 131(7)(a) and 137(6)(a) of the Government of Wales Act 2006. These provisions relate, respectively, to the Welsh Ministers' accounts and the Assembly Commission's accounts.
89.	Section 191, page 87, Table 1, after line 5, column 1, insert— 'Elected executive member ("aelod gweithredol etholedig")'.	Adran 191, tudalen 86, Tabl 1, ar ôl llinell 26, colofn 1, mewnosoder— 'Aelod gweithredol etholedig ("elected executive member")'.	This amendment and amendment 90 inserts an entry for " Elected executive member" into the index of defined expressions, as a consequence of amendment 79 .
90.	Section 191, page 87, Table 1, after line 5, column 2, insert— 'section 3(4)(c)'	Adran 191, tudalen 86, Tabl 1, ar ôl llinell 26, colofn 2, mewnosoder— 'adran 3(4)(c)'	This amendment and amendment 89 inserts an entry for " Elected executive member" into the index of defined expressions, as a consequence of amendment 79 .