
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2017 No. 954 (W. 241) (C. 88)

TAXES, WALES

**The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 1) Order 2017**

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the first commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 18 October 2017. These provisions establish the Welsh Revenue Authority as a corporate body and allow work to be carried out to prepare for the collection and management of devolved taxes. They also give the Welsh Ministers certain powers to make regulations.

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**The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 1) Order 2017**

Made

28 September 2017

The Welsh Ministers make the following Order in exercise of the power conferred on them by section 194(2) of the Tax Collection and Management (Wales) Act 2016(1).

Title and interpretation

1.—(1) The title of this Order is the Tax Collection and Management (Wales) Act 2016 (Commencement No. 1) Order 2017.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Tax Collection and Management (Wales) Act 2016.

Provisions coming into force on 18 October 2017

2. The following provisions of the Act come into force on 18 October 2017—

section 2 (the Welsh Revenue Authority);

section 3 (membership);

section 4 (disqualification for appointment as non-executive member);

section 5 (terms of non-executive membership);

section 6 (appointment of elected executive member);

section 7 (removal of members etc.);

section 8 (committees and sub-committees);

section 9 (chief executive and other staff);

section 10 (procedure);

section 11 (validity of proceedings and acts);

section 12 (main functions);

(1) 2016 anaw 6.

section 13 (internal authorisation to carry out functions);
section 14 (delegation of functions);
section 15 (general directions);
section 16 (use of information by WRA and delegates);
section 17 (confidentiality of protected taxpayer information);
section 18 (permitted disclosures);
section 19 (declaration of confidentiality);
section 20 (offence of wrongful disclosure of protected taxpayer information);
section 21(1) (court proceedings);
section 22 (evidence);
section 23 (funding);
section 27 (corporate plan);
section 29 (accounts);
section 33 (accounting officer);
section 34 (Welsh public records);
section 35 (Public Services Ombudsman);
section 66 (unjustified enrichment: reimbursement arrangements);
section 69(3) and (4) (duty to keep and preserve records);
section 101(3) and (4) (protection for privileged communications between legal advisers and clients);
section 163 (rates of late payment interest and repayment interest); and
section 167 (fees for payment).

Mark Drakeford

Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers
28 September 2017