

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 - the Welsh Revenue Authority

Sections 23-25 – Money

25. **Section 23** requires the Welsh Ministers to pay the WRA for undertaking tax collection and management functions. The Welsh Ministers will set the amount, times and any conditions of payment that they consider to be appropriate.
26. **Section 24** provides for WRA to pay a reward to a person for a service relating to any of its functions. For example, to an informer who provides information which leads to the successful collection of undeclared tax in circumstances where a person has sought to evade or avoid paying devolved Welsh taxes.
27. **Section 25** requires the WRA to pay the money it has collected (including devolved taxes, penalties and interest on sums payable to WRA) into the Welsh Consolidated Fund, but after it has deducted any disbursements (for example, the repayment of credits and interest). Any rewards paid under section 24 are not disbursements for the purposes of this section.