



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Charter of standards and values*

#### **26 Charter of standards and values**

- (1) WRA must prepare a Charter.
- (2) The Charter must include—
  - (a) standards of service, standards of behaviour and values which WRA is expected to adhere to when dealing with devolved taxpayers, their agents and other persons in the exercise of its functions, and
  - (b) standards of behaviour and values which WRA expects devolved taxpayers, their agents and other persons to adhere to when dealing with it.
- (3) WRA must—
  - (a) publish the Charter,
  - (b) review the Charter—
    - (i) at least once in the period of 5 years beginning with the day on which the Charter is published, and
    - (ii) subsequently, at least once in the period of 5 years following a review, and
  - (c) revise the Charter when it considers it appropriate to do so and publish the revised Charter.
- (4) Before publishing the Charter or a revised Charter WRA must consult such persons as it considers appropriate.

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Charter of standards and values. (See end of Document for details)

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- (5) WRA must lay the Charter and any revised Charter before the National Assembly for Wales.
- (6) The first Charter must be published within 3 months of the coming into force of this section.

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**Commencement Information**

**II** S. 26 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(b)**

**Changes to legislation:**

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