



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Corporate plans, annual reports, accounts etc.

27 Corporate plan

- (1) WRA must, for each planning period, prepare a corporate plan and submit it for approval by the Welsh Ministers.
- (2) The corporate plan must set out—
 - (a) WRA's main objectives for the planning period,
 - (b) the outcomes by reference to which the achievement of the main objectives may be measured, and
 - (c) the activities which WRA expects to undertake during the planning period.
- (3) The Welsh Ministers may approve the corporate plan subject to such modifications as may be agreed between them and WRA.
- (4) When the Welsh Ministers approve the corporate plan, WRA must—
 - (a) publish the plan, and
 - (b) lay a copy of the plan before the National Assembly for Wales.
- (5) During the planning period to which a corporate plan relates, WRA may review the plan and submit a revised corporate plan to the Welsh Ministers for approval.
- (6) Subsections (2) to (4) apply to a revised corporate plan as they apply to a corporate plan.
- (7) “Planning period” means—

Status: Point in time view as at 01/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Corporate plans, annual reports, accounts etc.. (See end of Document for details)

- (a) a first period prescribed by the Welsh Ministers by regulations, and
 - (b) each subsequent period of 3 years.
- (8) The Welsh Ministers may by regulations substitute for the period for the time being specified in subsection (7)(b) such other period as they consider appropriate.
- (9) The corporate plan for the first planning period must be submitted for approval by the Welsh Ministers not later than 6 months after WRA is established; and the corporate plan for each subsequent planning period must be submitted before the beginning of the planning period.

Commencement Information

II S. 27 in force at 18.10.2017 by [S.I. 2017/954](#), **art. 2**

28 Annual report

- (1) As soon as is reasonably practicable after the end of each financial year, WRA must—
- (a) prepare and publish a report on the exercise of its functions during that year,
 - (b) send a copy of the report to the Welsh Ministers, and
 - (c) lay a copy of the report before the National Assembly for Wales.
- (2) The report must (in particular) contain an assessment of the extent to which WRA has demonstrated during the financial year the standards of service, standards of behaviour and values which it is stated in the Charter that it is expected to adhere to.
- (3) WRA may publish such other reports and information on matters relevant to its functions as it considers appropriate.

Commencement Information

12 S. 28 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

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.

Status: Point in time view as at 01/04/2018.

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Commencement Information

I3 S. 29 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

30 Tax Statement

- (1) WRA must prepare in respect of each financial year, in accordance with directions given by the Welsh Ministers, a statement of the amount of money collected by it during the financial year in the exercise of its functions (a “Tax Statement”).
- (2) Directions under this section may be varied or revoked at any time.

Commencement Information

I4 S. 30 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

31 Audit

- (1) WRA must submit—
 - (a) the accounts prepared for a financial year, and
 - (b) the Tax Statement for a financial year,to the Auditor General for Wales not later than 31 August in the following financial year.
- (2) The Auditor General for Wales must—
 - (a) examine, certify and report on the accounts and Tax Statement, and
 - (b) not later than the end of the period of 4 months beginning with the day on which they are submitted, lay a copy of the certified accounts and Tax Statement, and the reports on them, before the National Assembly for Wales.
- (3) In examining the accounts submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
 - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
 - (b) that money received for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.
- (4) In examining the Tax Statement submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
 - (a) that the money collected by WRA, to which the Tax Statement relates, has been collected lawfully, and
 - (b) that any deduction of disbursements has been made in accordance with section 25(2).

Commencement Information

I5 S. 31 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

Status: Point in time view as at 01/04/2018.

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32 Examination into use of resources

- (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which resources have been used in discharging WRA's functions.
- (2) But that does not entitle the Auditor General for Wales to question the merits of the policy objectives of WRA.
- (3) Before carrying out an examination the Auditor General for Wales must—
 - (a) consult the National Assembly for Wales, and
 - (b) take into account the views of the National Assembly for Wales as to whether or not an examination should be carried out.
- (4) The Auditor General for Wales must—
 - (a) as soon as is reasonably practicable, publish a report of the results of an examination carried out under this section, and
 - (b) lay a copy of the report before the National Assembly for Wales.

Commencement Information

16 S. 32 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

33 Accounting officer

- (1) The chief executive of WRA is the accounting officer of WRA.
- (2) The accounting officer has, in relation to the accounts and finances of WRA, the responsibilities which are for the time being specified by the Welsh Ministers.
- (3) The responsibilities which may be specified under this section include (among other things)—
 - (a) responsibilities in relation to the signing of WRA's accounts and the Tax Statement;
 - (b) responsibilities for the propriety and regularity of the finances of WRA;
 - (c) responsibilities for the economy, efficiency and effectiveness with which the resources of WRA are used;
 - (d) responsibilities owed to the National Assembly for Wales, the Welsh Ministers or a committee of the National Assembly for Wales.

Commencement Information

17 S. 33 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

Status:

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Changes to legislation:

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