



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Functions*

#### **12 Main functions**

- (1) WRA's general function is the collection and management of devolved taxes.
- (2) WRA has the following particular functions—
  - (a) providing to the Welsh Ministers information, advice and assistance relating to devolved taxes;
  - (b) providing information and assistance relating to devolved taxes to devolved taxpayers, their agents and other persons;
  - (c) resolving complaints and disputes relating to devolved taxes;
  - (d) promoting compliance with the law relating to devolved taxes and protecting against tax evasion and tax avoidance in relation to devolved taxes.
- (3) WRA must provide the Welsh Ministers with such information, advice or assistance relating to its functions as the Welsh Ministers may from time to time require in such form as the Welsh Ministers determine.
- (4) In addition to any other powers it has, WRA may do anything which it considers—
  - (a) necessary or expedient in connection with the exercise of its functions, or
  - (b) incidental or conducive to the exercise of those functions.