



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Functions*

#### **13 Internal authorisation to carry out functions**

- (1) WRA may authorise the carrying out of any of its functions (to any extent) by—
  - (a) a member of WRA,
  - (b) a committee of WRA or a sub-committee of such a committee, or
  - (c) the chief executive or any other member of staff of WRA.
- (2) But WRA may not authorise a committee or sub-committee to carry out any of its functions (to any extent) unless at least one of the members of the committee or sub-committee is a non-executive member of WRA.
- (3) The authorisation of the carrying out of a function under this section does not affect—
  - (a) WRA's ability to exercise the function, or
  - (b) WRA's responsibility for the exercise of the function.

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#### **Commencement Information**

**11** S. 13 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 13.