



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Functions*

#### **14 Delegation of functions**

- (1) WRA may delegate any of its functions to any person prescribed by regulations made by the Welsh Ministers.
- (2) WRA may give directions to a person to whom any of its functions have been delegated about how the delegated functions are to be exercised and the person to whom the functions have been delegated must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) WRA must publish information about—
  - (a) delegations under this section, and
  - (b) directions under this section.
- (5) Subsection (4) does not apply to the extent that WRA considers that publication of information would prejudice the effective exercise of its functions.
- (6) Delegation 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.
- (7) WRA may make to a person to whom any of its functions have been delegated payments in respect of the exercise by the person of the delegated functions.

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 14. (See end of Document for details)

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#### **Commencement Information**

**II** [S. 14](#) 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 14.