



# 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—

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 27. (See end of Document for details)

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- (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.

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**Commencement Information**

**II** S. 27 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 27.