WELSH STATUTORY INSTRUMENTS

2017 No. 954

The Tax Collection and Management (Wales) Act 2016 (Commencement No. 1) Order 2017

Provisions coming into force on 18 October 2017

2. The following provisions of the Act come into force on 18 October 2017 section 2 (the Welsh Revenue Authority); section 3 (membership); section 4 (disgualification for appointment as non-executive member); section 5 (terms of non-executive membership); section 6 (appointment of elected executive member); section 7 (removal of members etc.); section 8 (committees and sub-committees); section 9 (chief executive and other staff); section 10 (procedure); section 11 (validity of proceedings and acts); section 12 (main functions); section 13 (internal authorisation to carry out functions); section 14 (delegation of functions); section 15 (general directions); section 16 (use of information by WRA and delegates); section 17 (confidentiality of protected taxpayer information); section 18 (permitted disclosures); section 19 (declaration of confidentiality); section 20 (offence of wrongful disclosure of protected taxpayer information); section 21(1) (court proceedings); section 22 (evidence); section 23 (funding); section 27 (corporate plan); section 29 (accounts); section 33 (accounting officer); section 34 (Welsh public records); section 35 (Public Services Ombudsman); section 66 (unjustified enrichment: reimbursement arrangements); section 69(3) and (4) (duty to keep and preserve records);

section 101(3) and (4) (protection for privileged communications between legal advisers and clients);

section 163 (rates of late payment interest and repayment interest); and

section 167 (fees for payment).