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WELSH STATUTORY INSTRUMENTS

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**2017 No. 954 (W. 241) (C. 88)**

**TAXES, WALES**

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

Made - - - - 28 September 2017

The Welsh Ministers make the following Order in exercise of the power conferred on them by section 194(2) of the Tax Collection and Management (Wales) Act 2016<sup>(1)</sup>.

**Title and interpretation**

1.—(1) The title of this Order is the Tax Collection and Management (Wales) Act 2016 (Commencement No. 1) Order 2017.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Tax Collection and Management (Wales) Act 2016.

**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 (disqualification 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);

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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).

28 September 2017

*Mark Drakeford*  
Cabinet Secretary for Finance and Local  
Government, one of the Welsh Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is the first commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 18 October 2017. These provisions establish the Welsh Revenue Authority as a corporate body and allow work to be carried out to prepare for the collection and management of devolved taxes. They also give the Welsh Ministers certain powers to make regulations.