

**Rebecca Evans AS/MS**  
**Y Gweinidog Cyllid a Llywodraeth Leol**  
**Minister for Finance and Local Government**



Llywodraeth Cymru  
Welsh Government

Eich cyf/Your ref  
Ein cyf/Our ref

Peredur Owen Griffiths MS  
Chair, Finance Committee  
Senedd Cymru  
Cardiff Bay  
Cardiff  
CF99 1NA


3 November 2021

Dear Peredur,

I am writing to draw the Committee's attention to the attached Written Statement I have issued today, referencing publication of the Welsh Government's 'Tax Policy Framework Update' and our 'Tax Policy Work Plan for 2021-2026'. Taken together, these two documents set out our strategic priorities for tax policy development over the course of this Senedd term, and how we will go about working with our partners to progress them.

I would be happy to discuss the documents with the Committee at its convenience.

Yours sincerely,



**Rebecca Evans AS/MS**  
**Y Gweinidog Cyllid a Llywodraeth Leol**  
**Minister for Finance and Local Government**

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.



Llywodraeth Cymru  
Welsh Government

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## WRITTEN STATEMENT BY THE WELSH GOVERNMENT

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**TITLE** Tax Policy Framework Update and Tax Policy Work Plan 2021-2026

**DATE** 03 November 2021

**BY** Rebecca Evans MS, Minister for Finance and Local Government

I have published, today, the Welsh Government's [Tax Policy Framework Update](#) and our [Tax Policy Work Plan 2021-2026](#). Taken together, these two documents set out our strategic priorities for tax policy development over the course of this Senedd term, and how we will go about working with our partners to progress them.

Our inaugural *Tax Policy Framework (2017)* was widely endorsed. It sets out the legal framework underpinning our devolved tax powers together with the Welsh Government's tax principles.

Our *Tax Policy Framework Update (2021)* recognises the progress we have made in developing tax policy in Wales since the enactment of the Wales Act 2014 and seeks to build on this. In the *Tax Policy Framework Update* we take the opportunity to situate and integrate tax policy into the wider Welsh Government national strategic policy context. We also set out 'our tax approach', which is the distinct way in which we in Wales develop and deliver tax policy with our partners.

Our tax approach reflects our commitment to continue to work *collaboratively* to *co-produce* and *co-deliver* our tax policy objectives. It explains how we will ensure we continue to embed sustainability, fairness and equality considerations in the way in which we undertake and deliver our priorities.

The *Tax Policy Work Plan* spans the term of this Senedd. This is in line with our commitment to transparency and engagement. In setting out our tax policy priorities, it ensures stakeholders are informed and able to work with us in the development and delivery of the Welsh Government's tax policy priorities, building on the commitments set out in the *Programme for Government*.

I will report on progress against the work plan annually through the *Tax Policy Report* to be published alongside the Draft Budget.