

Y Pwyllgor Cyllid
Finance Committee

Cynulliad
Cenedlaethol
Cymru
National
Assembly for
Wales



Bae Caerdydd / Cardiff Bay
Caerdydd / Cardiff
CF99 1NA

19 March 2015

Dear Sir/Madam

Consultation on an inquiry into the collection of devolved taxes

From April 2018 Wales will need to have a system for collecting and managing new Welsh taxes. In preparation for these new responsibilities, the National Assembly for Wales' [Finance Committee](#) is undertaking an inquiry into the collection of devolved taxes. The terms of reference for the inquiry are available on the Committee's webpage.

Background

This summer, the Welsh Government will be introducing legislation on tax collection and management, and in readiness for this have published the White Paper, [Collection and management of devolved taxes in Wales](#).

The Welsh Government is also currently running two other consultations concerning developing a Landfill Disposals Tax and proposals to introduce a Land Transaction Tax to replace Stamp Duty Land Tax in Wales; both close in May 2015. It will be for the next Welsh Government to take forward legislation in relation to these taxes to be implemented in April 2018.

The Finance Committee is looking specifically at the collection of new taxes and in considering this the Committee will look at:

- the most efficient organisations to collect devolved taxes in the short and longer term; and
- the balance between the need for stability and opportunities to develop a taxes tailored for Wales in the future.

To assist with its inquiry, the Committee would welcome your views on the questions attached at **Annex A**.

Invitation to contribute to the inquiry

The Committee welcomes responses in Welsh or English from both individuals and organisations and will hold oral evidence sessions in due course.

Submissions should be no longer than five sides of A4, with numbered paragraphs, and should focus on matters set out above. Please see [guidance for those providing evidence for committees](#).

If you wish to submit evidence, please send an electronic copy (preferably not in PDF) of your submission to SeneddFinance@Assembly.Wales

Alternatively, you can write to:

Committee Clerk
Finance Committee
National Assembly for Wales
Cardiff Bay, CF99 1NA.

Submissions should arrive by **24 April 2015**. It may not be possible to take into account responses received after this date.

The Committee would be grateful if you could forward a copy of this letter to any individuals or organisations that might like to contribute to the review.

A copy of this letter will be placed on the National Assembly's website with an open invitation to submit views.

Disclosure of Information

The Assembly's [policy on disclosure of information](#) is available, please ensure that you have considered these details carefully before submitting information to the Committee. Alternatively a hard copy of this policy can be requested by contacting the Clerk (Leanne Hatcher 0300 200 6343).

Yours faithfully,

A handwritten signature in black ink that reads "Jocelyn Davies". The signature is written in a cursive style with a large initial 'J'.

Jocelyn Davies AC / AM

Cadeirydd / Chair