

Tax Collection and Management (Wales) Bill

Terms of Reference

To consider—

1. The general principles of the **Tax Collection and Management (Wales) Bill** and the need for legislation –

In coming to a view on this you may wish to consider addressing the individual Parts of the Bill:

- i. **Part 2: The Welsh Revenue Authority (WRA)** – including the establishment of a new public body; membership of the WRA board; its main function, delegations and directions; statutory powers of the WRA; protected taxpayer information; and organisation and governance arrangements.
- ii. **Part 3: Tax returns, enquires and assessments** – including duties on taxpayers to keep and preserve records; tax returns; WRA enquires and referral to tribunal during an enquiry; WRA determinations and assessments; claim for tax relief in case of excessive assessment or overpaid tax;
- iii. **Part 4: Investigatory Powers of WRA** – including WRA’s powers to require information and documents; restrictions on information notices; inspection of premises and other property.
- iv. **Part 5: Penalties** – including penalties for failure to make tax returns, inaccuracies, relating to record-keeping and reimbursement arrangements, relating to investigations; payment of penalties; and supplementary;
- v. **Part 6: Interest** – including interest on sums payable to and by WRA; and rates of interest;
- vi. **Part 7: Payment an enforcement** – including payment and certification of debt; and recovery;

vii. Part 8: Reviews and appeals – including appealable decisions; reviews; appeals; consequences of reviews and appeals; and settlement agreements;

viii. **Part 9: Investigation of criminal offences** – including powers to investigate criminal offences; proceeds of crime; and regulation of investigatory powers;

ix. **Part 10: Final provisions** – including power to make consequential provision; regulations; issue of notices; and giving notices and other documents to WRA.

2. any potential barriers to the implementation of these provisions and whether the Bill takes account of them;

3. whether there are any unintended consequences arising from the Bill

4. the financial implications of the Bill (as set out in Part 2 of the Explanatory Memorandum);

5. the appropriateness of the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of Part 1 of the Explanatory Memorandum).