



Llywodraeth Cymru  
Welsh Government

# Chair of the Welsh Revenue Authority

## Information for Candidates

Closing date: (TBC)

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## Ministerial Message to Candidates

Dear Candidate,

[Picture of MD]

Thank you for your interest in becoming the first Chair of a brand new public institution in Wales - the Welsh Revenue Authority (WRA). This appointment offers a unique opportunity to be directly involved in the next step in the devolution journey of Wales. It is an exciting time with many truly new and unique opportunities arising.

Wales will soon have its own devolved taxes, the Land Transaction Tax (LTT) and Landfill Disposals Tax (LDT). The responsibility for collecting and managing these taxes will fall to the first ever Welsh tax authority - the WRA.

Work on establishing the WRA is already underway and moving at pace. We are now ready to appoint a Chair, someone who can provide dynamic leadership and strategic direction; initially during the WRA's establishment and then subsequently as it starts to collect Welsh taxes from April 2018. We are carrying out this appointment now to ensure that the Chair will have the time to appoint an effective, inspiring and diverse board in plenty of time ahead of the WRA going live.

The Chair has a critical role to play in ensuring the WRA has sound foundations to build on for the future, collecting tax revenue for our vital public services to the highest possible standards of regularity and propriety. The WRA will need to establish itself quickly, I see it as a confident and professional organisation, expert in what it does and providing a service tailored to the needs of Wales.

I believe the WRA should be as renowned for the quality of its service as it is respected for the effectiveness of its compliance activity. I think this means that whilst a background in tax and finance would be welcome we should also look beyond this community in seeking to appoint the first Chair. I encourage applications from a wide range of people with a passion for customer service; experience of, and an interest in, setting up new organisations would be very valuable.

This document provides further information about the Chair appointment and gives details of what you next need to do if you believe you have the experience, qualities and skills we are seeking.

We very much look forward to hearing from you.

**Mark Drakeford AM**

Cabinet Secretary for Finance and Local Government

[Picture of DA]

## Message from Dyfed Alsop, WRA Implementation Director

Thank you for your interest in the Welsh Revenue Authority.

As the Minister has said this is an exciting and unique opportunity; the chance to create a new organisation doesn't come around very often. Whilst in some respects the WRA will be a relatively small organisation, its expected revenue stream will be considerably larger than most small enterprises can hope to imagine! I want to ensure that we harness the enthusiasm and energy that you associate with starting something new and seize the possibility that this provides.

Equally, I'm very conscious of the weight of expectation and the need to build capability in a measured and deliberate fashion. Ensuring that there is a smooth transition will be imperative in creating confidence in the WRA. I'm looking forward to working with a Board who can provide the sound guidance, challenge and support that will be indispensable in achieving that aim.

I have worked in various parts of the national and local tax systems over the past 14 years, including latterly serving on the Board of the Valuation Office Agency, I am therefore clear about the central importance of tax expertise. We will need to grow our competence in tax carefully and diligently providing the best possible service to the people we serve. This will mean developing digital and data capability and instilling a customer service ethos throughout the organisation. We have the chance to create a fresh tax administration that starts from the premise of digital first and that uses data to make the most of its resources.

From a personal perspective I think it is a really exciting time to be involved in tax in Wales and I am incredibly proud to be working on setting up the WRA. I'm looking forward to working with the new Chair and Board and would be very happy to meet you to discuss the opportunities in more depth.

Looking forward to hearing from you and best of luck,

Dyfed

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## The Welsh Revenue Authority (WRA) & Welsh Taxes

### Background

The devolution of new borrowing and tax powers is an important development and provides Wales with an exciting opportunity to develop its funding arrangements so they best meet Welsh circumstances and priorities.

Earlier this year, the National Assembly approved its first Welsh tax legislation - the Tax Collection and Management (Wales) Act 2016. This provides powers for tax administration, including those to establish the first ever Welsh tax authority - the Welsh Revenue Authority (WRA).

From April 2018, the Welsh Government is looking to have in place a fully-functioning, efficient and effective regime for collecting and managing its devolved Welsh taxes.

### What is the WRA?

The WRA will be a new non-Ministerial Department. It will have a Board and a Chief Executive and some 35 - 40 members of staff who will be civil servants. Its main purpose will be to administer and collect the Welsh Government's devolved Welsh taxes. Initially these will be Land Transaction Tax (LTT) and Landfill Disposals Tax (LDT), but there is scope for the range of functions undertaken by WRA to develop and expand over time, depending in part on the success of its early operations.

The expectation is that the WRA will be a confident, efficient, fair, trusting, accessible and professional organisation that will:

- provide a first-class service to Welsh taxpayers to enable them to pay the right amount of taxes at the right time;
- be at the forefront of the digital agenda in Wales, providing cost-effective online services to taxpayers and their agents;
- be an expert organisation, providing high-quality tax advice on devolved taxes; and,
- demonstrate and embody the values of diversity and equality within Wales.

In addition to collecting and administering devolved taxes, the WRA will:

- provide information, advice and assistance about devolved taxes to Welsh Ministers and to taxpayers;
- resolve taxpayer complaints and disputes;
- promote tax compliance;
- protect against tax evasion and tax avoidance; and,
- support the development of Welsh Government tax policy.

## Chair of the Welsh Revenue Authority

The WRA will deliver Welsh Ministers' tax policy and follow any strategic direction set by them; it will however be operationally independent. It will be accountable to Welsh Ministers and to the National Assembly.

As a new tax body the development and maintenance of good relationships with taxpayers and their agents will be key. It will be vital to offer clarity about its expectations of taxpayers and clarity about the services it will provide to assist taxpayers to help them to meet their tax obligations. It will be critical for the WRA to establish a positive culture of payment of taxes, to promote compliance and to deter avoidance.

An Implementation Programme within Welsh Government is underway to establish all aspects of the WRA and prepare it for operation. For further information on the WRA and the two taxes please visit the Welsh Government website:

<http://gov.wales/funding/fiscal-reform/welsh-taxes/welsh-revenue-authority/?lang=en>

## Chair of the Welsh Revenue Authority

### Role Description

The role includes:

- working closely with the WRA Implementation Director and subsequently with the WRA Chief Executive (when appointed).
- providing leadership and strategic direction to the WRA;
- ensuring that the Board is effective in developing a strategy and corporate business plans;
- representing the WRA to taxpayers, their agents, the public, the media and other key stakeholders;
- fostering working relationships with key stakeholders;
- both nurturing and providing effective challenge to the performance of the WRA;
- upholding high standards of regularity and propriety and supporting the Chief Executive, as Accounting Officer, in ensuring the same throughout the WRA;
- providing challenge on actions and decisions taken by the WRA to keep in line with its statutory obligations and consistent with its aims and objectives;
- encouraging an environment of constructive challenge to internal thinking and decision making. Stimulating a generation of fresh ideas and approaches.
- In future, appointing to the Chief Executive position

During the first year of the appointment the Chair will be closely involved in the setting-up and shaping of the WRA. Key activity during this time will include:

- agreeing a vision, set of values and branding for the WRA;
- defining the skills and experience required of non-executive board members, leading on engagement and communication with relevant sectors to encourage applications and subsequent involvement in this appointment process;
- the development of a Taxpayers' Charter with stakeholders;
- achieving a smooth and orderly transition from UK to Welsh taxes in April 2018.

## Chair of the Welsh Revenue Authority

### Person Specification

We are particularly looking for someone who has demonstrable skills and qualities set out below.

#### Essential

- an ability to provide effective leadership and strategic direction in a new and high-profile environment, particularly in the development of digital customer focused services.
- excellent communication skills across a diverse range of stakeholders, including a demonstrable ability to operate effectively and comfortably as an ambassador for the organisation, conducting themselves at all times in a manner which will maintain public confidence;
- a knowledge of devolution and a wider understanding of the Welsh language and the issues that affect Wales;
- the credibility to establish and build networks quickly and work with and through others to achieve objectives;
- high standards of integrity, commitment to public service values and an understanding of the principles and practices of corporate governance;
- the capacity to work in a sensitive area sometimes under the pressure of close public scrutiny.
- a commitment to develop a board that is diverse and which has Welsh Language capability;

#### Desirable

- experience of working in a delivery and customer-focused environment;
- the ability to analyse complex issues, ideally in tax matters and to reach balanced and independent judgements on them;



## Chair of the Welsh Revenue Authority

### Eligibility

The Tax Collection and Management Act (Wales) 2016 disqualify a number of individuals from being WRA Board members. Specifically, a member of: the National Assembly for Wales; House of Commons; House of Lords; Scottish Parliament or Northern Ireland Assembly; the European Parliament; a local authority; a National Park Authority; and, the Welsh Government. Also: a Minister of the Crown, a member of the Scottish Government or a Northern Ireland Minister, a police and crime commissioner, a person holding office under the Crown, a person employed in the civil service of the State or, the holder of an office or a member or member of staff of a body prescribed by regulations made by the Welsh Ministers.

Furthermore a person may not be appointed as the Chair of the WRA if the person:

- (a) is insolvent; or,
- (b) is subject to company disqualification.

If you or a family member have any personal or business interest or potential conflict of interest with the activities of the WRA you will be expected to declare this. Any conflict will not prevent you going forward to interview, but may be explored during the selection process. Please see page **XX** for further information.

## **Terms of Appointment**

The appointment is being made by the Cabinet Secretary for Finance and Local Government.

### **Duration of Appointment**

The appointment is for an initial period of 3 years, renewable subject to satisfactory review, to a maximum of 10 years.

### **Time Commitment**

We are happy to be flexible on the time commitment to ensure the right candidate and would be happy to discuss this further. As a general guide, we anticipate that during the WRA implementation stage (until August 2017) a time commitment of approximately 2-3 days per month might be required. This commitment is then expected to increase to approximately 4-5 days per month once the WRA is formally established (from September 2017).

### **Remuneration**

You will be paid £400 a day.

The Chair is regarded as a holder of an office for tax and National Insurance purposes. Fees payable will, as a result, be chargeable to tax under Schedule E of the Taxes Act and subject to Class 1 National Insurance contributions. These liabilities will be deducted via the Welsh Government payroll system and the net fee paid to the office holder. Fees are not subject to VAT.

Travel and other reasonable expenses that are incurred in carrying out work for the WRA can be claimed within recognised rates – further details are available on request. You may also be eligible to claim reimbursement for costs in relation to child care/care of the elderly/assistant carer, whilst carrying out work on behalf of the WRA.

### **Start date**

We would like you to start as early in 2017 as possible. We are willing to be flexible around existing commitments.

### **Location of Meetings**

Initially this appointment will be based in Cardiff. A Ministerial decision is expected shortly on the location of the WRA and candidates will be kept informed of this.

### **Assistance for Disabled Members**

Where appropriate all reasonable adjustments will be made to enable members to effectively carry out their duties.

### **Induction Training**

The successful candidate will be provided with induction and training.

## Chair of the Welsh Revenue Authority

### How to Apply

To apply for this role, click on the **XXXX** vacancy and click on 'Apply' at the bottom left hand corner. The first time you apply for a post, you will need to complete a registration form for the Welsh Government's online application system. You will only need to register once, and you will be able to keep yourself updated on the progress of your application, and any other applications you make, via your registered account.

Once you've registered, you'll be able to access the application form. To apply you will need to submit **two** supporting documents.

The first, a document outlining your knowledge, skills and experiences meet the criteria for the role as outlined in the person specification. This document should be no more than 2 sides of A4. Your application may be rejected if you exceed this limit.

The second document is a full, up to date CV. The two documents should be uploaded to the 'Reasons for applying' section of the online application form.

In your application, you will also be asked to provide details of any activities which have helped you to develop skills that would be useful in a public appointment role, and list the organisations for which you undertook these activities.

We also need to know about any political activity that you've undertaken over the last 5 years. Political activity in itself is no bar to appointment. To allow the panel to explore such activity with the candidates in the context of their ability to perform in the role, you should declare any significant political activity. This information will only be provided to the panel for those applicants selected for interview and if you are successfully appointed to the post, details of your response will be included in the press release announcing your appointment.

### Further Information and Queries

If you would like to speak to someone or have any questions on the role please contact the Welsh Treasury at [WelshTreasury@wales.gsi.gov.uk](mailto:WelshTreasury@wales.gsi.gov.uk)

For further information about the WRA you may wish to visit the Welsh Government's web site: <http://gov.wales/funding/fiscal-reform/welsh-taxes/welsh-revenue-authority/?lang=en>

If you need any further assistance in applying for this role or have any online technical problems, please contact the Welsh Government's Corporate Shared Service Centre Helpdesk on 029 2082 5454 or [SharedServiceHelpdesk@wales.gsi.gov.uk](mailto:SharedServiceHelpdesk@wales.gsi.gov.uk)

For further information about Public Appointments in Wales, please visit [www.gov.wales/publicappointments](http://www.gov.wales/publicappointments)

## Appointment Process

We will deal with your application as quickly as possible. Once you have submitted your application, its receipt will be acknowledged. If you do not receive an automatic acknowledgement, please contact the Welsh Government's Corporate Shared Service Centre Helpdesk on 029 2082 5454 or [SharedServiceHelpdesk@wales.gsi.gov.uk](mailto:SharedServiceHelpdesk@wales.gsi.gov.uk).

### Closing Date

The closing date for applications is XXX 2016 (TBC).

### Selection Panel

Your application will be assessed by a selection panel (the Panel) against the essential criteria and your experience for the post by taking account of the evidence you provided in your CV and supporting statement.

The selection panel will be chaired by XXX and include XXXX

### References

Any additional references or assessments will be conducted during XXX.

### Interview

By XXX the Panel will aim to decide the candidates who will be invited for interview. You will be informed whether or not you are being invited to interview at least two weeks before the interviews, which are expected to be held in Cardiff [TBC]. At this time, the membership of the selection panel will be confirmed.

Please note that if you are unable to make the arranged interview date, we will endeavour to re-arrange it but it might not be possible due to time constraints within the appointment timetable or selection panel availability.

For those invited to an interview, the Panel will question you about your experience and expertise and ask specific questions to explore whether you meet the specified essential criteria.

Where the Panel is of the view that you have the skills for the post and are one of the appointable candidates, your name will be recommended to the Minister for appointment. The Minister's decision on this appointment is expected by XXX

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### Outcomes

If you are successful, you will receive a letter formally appointing you as the Chair of the WRA. The appointment is expected to be announced during **February 2017**.

If you are unsuccessful, you will be notified and will be given the opportunity for feedback **with a member of the interview panel**.

This appointment is regulated by the Commissioner for Public Appointments and made in accordance with the Commissioner's Code of Practice for Ministerial Appointments to Public Bodies, which can be found at:

<http://publicappointmentscommissioner.independent.gov.uk/>

### If you are not completely satisfied

The Welsh Government will aim to process all applications as quickly as possible and to treat all applicants with courtesy. If you have any complaints about the way your application has been handled, please contact the Welsh Government's Corporate Shared Service Centre Helpdesk on 029 2082 5454 or [SharedServiceHelpdesk@wales.gsi.gov.uk](mailto:SharedServiceHelpdesk@wales.gsi.gov.uk)

If after receiving a comprehensive response you are still concerned, you can write to the Commissioner for Public Appointments. Please contact:

The Commissioner for Public Appointments  
1 Horse Guards Road  
London SW1A 2HQ

Tel: 0207 271 0849

Email: [publicappointments@csc.gsi.gov.uk](mailto:publicappointments@csc.gsi.gov.uk)

## Diversity and Equal Opportunities

### Diversity Statement

The Welsh Government believes that public bodies should have board members who reflect Welsh society - people from all walks of life - to help them understand people's needs and make better decisions. This is why the Welsh Government is encouraging a wide and diverse range of individuals to apply for appointments to public bodies. Applications are particularly welcome from all under-represented groups including women, people under 30 years of age, black, Asian and minority ethnic people, disabled people, lesbian, gay, bisexual and transgender people.

### Guaranteed Interview Scheme - Positive about Disability

The Welsh Government operates a Positive about Disabled People scheme and welcome applications from disabled people. The scheme guarantees an interview to disabled people if they meet the minimum criteria for the post. The application form also enables you to detail any specific needs or equipment that you may need if invited to attend an interview.

It is the policy of the Welsh Government to promote and integrate equality of opportunity into all aspects of its business including appointments to public bodies. Applications are welcomed and encouraged from all groups and we ensure that no eligible candidate for public office receives less favourable treatment on the grounds of age, disability, gender, marital status, sexual orientation, gender reassignment, race, religion or belief, or pregnancy and maternity. The principles of fair and open competition will apply and appointments will be made on merit.

### Assistance for Disabled Appointees

Where appropriate all reasonable adjustments will be made to enable an appointee to effectively carry out their duties.



## The Seven Principles of Public Life

Welsh Ministers expect that the conduct of those they appoint to serve on the Boards of public bodies will be above reproach.

In 1995, the Committee on Standards in Public Life defined seven principles, which should underpin the actions of all who serve the public in any way.

Consistent with the Commissioner for Public Appointment's Code of Practice, applicants will be assessed on merit, and all candidates for public appointment will need to uphold the standards of conduct set out in the Seven Principles of Public Life. These will be tested as part of the selection process and the Selection Panel must satisfy that all candidates for appointment can meet these standards; which are: available here:

<http://wales.gov.uk/docs/hrd/feature/100827nolanprinciplesenen.doc?lang=en>

For further information on the 7 principles and the work of the Committee on Standards in Public Life, visit the Committee's [website](#) and [blogsite](#).

### **Selflessness**

Holders of public office should act solely in terms of the public interest.

### **Integrity**

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

### **Objectivity**

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

### **Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

### **Openness**

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

### **Honesty**

Holders of public office should be truthful.

## **Leadership**

Holders of public office should exhibit these principles in their own behavior. They should actively promote and robustly support the principles and be willing to challenge poor behavior wherever it occurs.

### **Conflict of interest**

It is important that the candidate's commitment to the integrity principle is tested and assessed at interview. One of the issues which might arise in relation to this is that of conflict of interest.

#### **What is a conflict of interest?**

Public Appointments require the highest standards of propriety, involving impartiality, integrity and objectivity, in relation to the stewardship of public funds and the oversight and management of all related activities. This means that any private, voluntary, charitable or political interest which might be material and relevant to the work of the body concerned should be declared.

There is always the possibility for real or perceived conflicts of interest to arise. Both are a problem, as the perceived inference of a conflict may, on occasions, be as damaging as the existence of a real conflict. It is important, therefore, that you consider your circumstances when applying for a public appointment and identify any potential conflicts of interest, whether real or perceived.

#### **Surely a perceived conflict is not a problem, as long as I act impartially at all times?**

The integrity of the individual is not in question here. However, it is necessary for the standing of the individual and the WRA Board that members of the public have confidence in their independence and impartiality. Even a perceived conflict of interest on the part of the Chair can be extremely damaging to the body's reputation and it is therefore essential that these are declared and explored, in the same way as an actual conflict would be. The fact that a Chair acted impartially may be no defence against accusations of potential bias.

#### **What should I do if I think I have a conflict of interest?**

You will find a section on conflicts of interest in the application form for you to complete. This asks you to consider and declare whether or not you have a real, or perceived, conflict. If you are unsure if your circumstances constitute a possible conflict, you should still complete this section, in order to give the Selection Panel as much information as possible.

#### **If I declare a conflict, does this mean I will not be considered for appointment?**

No - each case is considered individually. If you are short listed for interview, the Panel will explore with you how far the conflict might affect your ability to contribute effectively and impartially on the Board and how this might be handled if you were to



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be appointed. For example, it may be possible to arrange for you to step out of meetings where an issue is discussed, in which you have an interest. However, if, following the discussion with you, the Panel believes that the conflict is too great and would call into question the probity of the Board or the appointment: they can withdraw your application from the competition.

### **What happens if I do not declare a known conflict, which is then discovered after my appointment?**

Again, each case would be considered on its merits, but the Welsh Government may take the view that by concealing a conflict of interest, you would be deemed to have breached the Seven Principles of Conduct Underpinning Public Life and may terminate your appointment.

### **What happens if I do not realise a potential conflict exists?**

This situation may arise where the applicant is not familiar with the broad range of work which a body covers and therefore does not realize that a conflict might exist. In some cases, the Panel, with their wider knowledge of the body, might deduce that there is a potential conflict issue based on the information on employment and experience provided by the candidate in the application form. They will then explore this at interview with the candidate.

### **What happens if a conflict of interest arises after an appointment is made?**

This could arise for two main reasons. The first is that the Chair's circumstances may change, for example, they may change jobs and in doing so, a conflict with their work on the Board becomes apparent. The second is where a Chair is unfamiliar with the range of the work of the body, but after appointment it becomes clear that a conflict exists where none had been envisaged during the appointment process.

In both cases, the issue should be discussed with the Chief Executive of the WRA, in consultation with the Welsh Government, to decide whether or not the Chair can continue to carry out their role in an appropriate manner and each case is considered individually.

It may be that the conflict is such that it would be impractical for the Chair to continue on the Board, if they would have to withdraw from a considerable amount of the WRA's routine business. In such, cases, the Chair may be asked to stand down from the WRA.

### **Areas where a conflict could arise**

There are five main issues, which could lead to real, or apparent, conflicts of interest. These are:

- Relevant pecuniary or other interests outside the organisation;
- Relationships with other parties/organisations which could lead to perceived or real split loyalties;
- Pending Government policy could give unfair personal advantage to people with allied business interests – for example access to privileged information – trade secrets;

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- Perception of rewards for past contributions or favours;
- Membership of some societies or organisations.