



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Membership*

### **3 Membership**

- (1) The members of WRA are—
  - (a) a chairperson appointed by the Welsh Ministers,
  - (b) not fewer than 4, nor more than 8, other persons appointed by the Welsh Ministers,
  - (c) the chief executive (see section 9),
  - (d) either 1 or 2 other members of staff of WRA appointed by the chief executive, and
  - (e) 1 other member of staff of WRA appointed under section 6.
- (2) The Welsh Ministers may appoint one of the members appointed under subsection (1) (b) as deputy chairperson.
- (3) The Welsh Ministers may by regulations amend subsection (1) so as to substitute a different number for any of the numbers for the time being specified in it; but the regulations must ensure that the number of non-executive members continues to exceed the number of executive members.
- (4) In this Part—
  - (a) the chairperson and members of WRA appointed under subsection (1)(b) are collectively referred to as “non-executive members”;
  - (b) the chief executive and members of WRA appointed under subsection (1)(d) or section 6 are collectively referred to as “executive members”;

*Status: Point in time view as at 07/02/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Membership. (See end of Document for details)*

- (c) the member of WRA appointed under section 6 is referred to as an “elected executive member”.

**Commencement Information**

**I1** S. 3 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

**4 Disqualification for appointment as non-executive member**

A person is disqualified from appointment as a non-executive member of WRA if the person is—

- (a) a member of the National Assembly for Wales,
- (b) a member of the House of Commons, House of Lords, Scottish Parliament or Northern Ireland Assembly,
- <sup>F1</sup>(c) .....
- (d) a member of a local authority,
- (e) a member of a National Park Authority,
- (f) a member of the Welsh Government,
- (g) a Minister of the Crown, a member of the Scottish Government or a Northern Ireland Minister,
- (h) a police and crime commissioner,
- (i) a person holding office under the Crown,
- (j) a person employed in the civil service of the State, or
- (k) the holder of an office, or a member or member of staff of a body, prescribed by regulations made by the Welsh Ministers.

**Textual Amendments**

**F1** S. 4(c) omitted (31.12.2020) by virtue of [The Welsh Tax Acts \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/833\)](#), regs. 1(2), [5\(2\)](#); 2020 c. 1, Sch. 5 para. 1(1)

**Commencement Information**

**I2** S. 4 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

**5 Terms of non-executive membership**

- (1) A non-executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member's appointment (but subject to subsection (4) and section 7).
- (2) The period of office specified in the terms of a non-executive member's appointment must not be more than 5 years.
- (3) A non-executive member of WRA appointed as deputy chairperson holds office as deputy chairperson for such period and on such terms as are specified in the person's terms of appointment as deputy chairperson (but subject to subsection (4) and section 7).
- (4) A person may resign from office as a non-executive member, or as deputy chairperson, of WRA by giving notice to the Welsh Ministers.

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- (5) A person who is or has been a non-executive member of WRA may be re-appointed as a non-executive member once only.
- (6) A person who is or has been deputy chairperson of WRA may be re-appointed as deputy chairperson.
- (7) WRA may pay to non-executive members—
  - (a) such remuneration as WRA may, with the approval of the Welsh Ministers, determine, and
  - (b) such sums as WRA may, with the approval of the Welsh Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

#### **Commencement Information**

**I3** S. 5 in force at 18.10.2017 by [S.I. 2017/954, art. 2](#)

### **6 Appointment of elected executive member**

- (1) WRA must conduct a ballot of its staff for the purpose of appointing a member of staff as an elected executive member of WRA.
- (2) The non-executive members of WRA must—
  - (a) appoint the winner of the ballot as an elected executive member of WRA, and
  - (b) determine the terms of that person's appointment.
- (3) An elected executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member's appointment (but subject to subsection (4) and section 7).
- (4) An elected executive member of WRA may resign from office by giving notice to the non-executive members of WRA.

#### **Commencement Information**

**I4** S. 6 in force at 18.10.2017 by [S.I. 2017/954, art. 2](#)

### **7 Removal of members etc.**

- (1) The Welsh Ministers may remove a person from office as a non-executive member of WRA by notice if—
  - (a) the person becomes disqualified from appointment as a non-executive member by virtue of section 4,
  - (b) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
  - (c) the Welsh Ministers consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.
- (2) The non-executive members of WRA may remove a person from office as an elected executive member of WRA by notice if—

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- (a) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
  - (b) the non-executive members of WRA consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.
- (3) A person ceases to be deputy chairperson of WRA on ceasing to be a non-executive member.
- (4) A person ceases to be a non-executive member of WRA if the person becomes a member of staff of WRA.
- (5) A person ceases to be an executive member of WRA on ceasing to be chief executive or any other member of staff of WRA.

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**Commencement Information**

**I5** S. 7 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

**Status:**

Point in time view as at 07/02/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Membership.