



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Functions

13 Internal authorisation to carry out functions

- (1) WRA may authorise the carrying out of any of its functions (to any extent) by—
 - (a) a member of WRA,
 - (b) a committee of WRA or a sub-committee of such a committee, or
 - (c) the chief executive or any other member of staff of WRA.
- (2) But WRA may not authorise a committee or sub-committee to carry out any of its functions (to any extent) unless at least one of the members of the committee or sub-committee is a non-executive member of WRA.
- (3) The authorisation of the carrying out of a function under this section does not affect—
 - (a) WRA's ability to exercise the function, or
 - (b) WRA's responsibility for the exercise of the function.

Commencement Information

11 S. 13 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 13.