

# Tax Collection and Management (Wales) Act 2016

### 2016 anaw 6

#### PART 2

#### THE WELSH REVENUE AUTHORITY

## Information

### 19 Declaration of confidentiality

- (1) Every individual who is a relevant official must make a declaration acknowledging the obligation of confidentiality under section 17.
- (2) A declaration must be made—
  - (a) as soon as reasonably practicable following the individual's appointment, and
  - (b) in such form and manner as WRA may determine.
- (3) For the purposes of subsection (2)(a)—
  - (a) the renewal of a fixed term appointment is not to be treated as an appointment,
  - (b) an individual within section 17(2)(e) is to be treated as appointed when the individual first provides services as mentioned there, and
  - (c) if an individual within section 17(2)(b), (d) or (f) was appointed (or treated as appointed) before the delegation of functions concerned, the individual is to be treated as required to make the declaration as soon as reasonably practicable after the functions are delegated.

#### **Commencement Information**

II S. 19 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 19.