



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2 **E+W**

### THE WELSH REVENUE AUTHORITY

#### *Establishment and status of the Welsh Revenue Authority*

#### **2 The Welsh Revenue Authority **E+W****

- (1) There is to be a body corporate to be known as the Welsh Revenue Authority or Awdurdod Cyllid Cymru.
- (2) In this Act, the Welsh Revenue Authority is referred to as “WRA”.
- (3) The functions of WRA are performed on behalf of the Crown and, accordingly, the property, rights and liabilities of WRA are property, rights and liabilities of the Crown.

#### **Commencement Information**

**11** S. 2 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, Cross Heading: Establishment and status of the Welsh Revenue Authority.