



# Government of Wales Act 2006

## 2006 CHAPTER 32

### [<sup>F1</sup>PART 4A

#### TAXATION

### CHAPTER 1

#### INTRODUCTORY

#### [<sup>F1</sup>116B Status of officials of body that collects and manages devolved taxes

- (1) This section applies where an Act of the [<sup>F2</sup>Senedd] establishes a body that is to be responsible for the collection and management of devolved taxes (whether or not the body is also to be responsible for local government finance or any other matter).
- (2) In this section “ relevant official ” means an officer or member of staff of the body mentioned in subsection (1) who has no functions other than functions relating to—
  - (a) the collection or management of devolved taxes, or
  - (b) local government finance.
- (3) If an Act of the [<sup>F2</sup>Senedd] provides that service as a relevant official is service in the civil service of the State, that provision is [<sup>F3</sup>not to be regarded as falling outside the [<sup>F2</sup>Senedd's] legislative competence by virtue of section 108A(2)(b) or (c)].
- (4) In subsections (5) to (7), “ relevant civil servant ” means a relevant official whose service is service in the civil service of the State by virtue of provision of the kind mentioned in subsection (3).
- (5) The Welsh Ministers must pay the salaries and expenses of relevant civil servants.
- (6) The Welsh Ministers must make payments to the Minister for the Civil Service, at such times as the Minister for the Civil Service may determine, of such amounts as may be so determined in respect of—

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**Changes to legislation:** Government of Wales Act 2006, Section 116B is up to date with all changes known to be in force on or before 10 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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- (a) the provision of pensions, allowances or gratuities by virtue of section 1 of the Superannuation Act 1972 or section 1 of the Public Service Pensions Act 2013 to or in respect of persons who are or have been relevant civil servants, and
  - (b) the expenses incurred in administering those pensions, allowances and gratuities.
- (7) The Welsh Ministers may make payments towards the provision of pensions, allowances or gratuities to or in respect of any person who is or has been a relevant civil servant.]

#### Textual Amendments

- F1** Pt. 4A inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), [ss. 6\(2\)](#), [29\(2\)\(b\)\(3\)](#)
- F2** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\)](#), [s. 42\(2\)](#), [Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))
- F3** Words in s. 116B(3) substituted (1.4.2018) by [Wales Act 2017 \(c. 4\)](#), [s. 71\(4\)](#), [Sch. 6 para. 6](#) (with [Sch. 7 paras. 1, 6](#)); [S.I. 2017/1179](#), [reg. 3\(q\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 25(1A)(1B) inserted by [2024 asc 4 s. 4\(1\)\(b\)](#)
- s. 25(7A) inserted by [2024 asc 4 s. 4\(1\)\(h\)](#)
- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 1A para. 8 and cross-heading inserted by [2024 asc 4 s. 6](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)