




Awdurdod Cyllid Cymru  
Welsh Revenue Authority

# Corporate Plan

## 2022 to 2025



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Cydweithio | Cadarnhau | Cywiro

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Mae'r ddogfen yma hefyd ar gael yn Gymraeg.

This document is also available in Welsh.



**We are the Welsh Revenue Authority (WRA), a non-ministerial department of Welsh Government, formed in 2017. We're a small and multi-skilled organisation of over 80 people with experience spanning 14 different professions. We work together to manage 2 devolved taxes:**



**Land Transaction Tax (LTT), which is paid when you buy or lease a building or land over a certain price**



**Landfill Disposals Tax (LDT), which is paid when waste is disposed of to a landfill or elsewhere**

These 2 taxes were designed and made for Wales, to help fund Welsh public services.



# Croeso

We're committed to helping deliver a fair tax system for Wales through what we call 'Our Approach', a Welsh way of doing tax. By working together with taxpayers and their representatives, partner organisations and the public, we make sure taxes are collected fairly, efficiently and effectively. Our approach to this is inspired by [Our Charter](#), and can be summarised by 3 Welsh terms:



## Cydweithio (keed-way-thee-o)

This literally means 'to work together' and carries a sense of working towards a common goal.



## Cadarnhau (kad-arn-high)

This suggests a **solid, robust quality that can be relied on**. This is about providing certainty, being accurate and reinforcing trust.

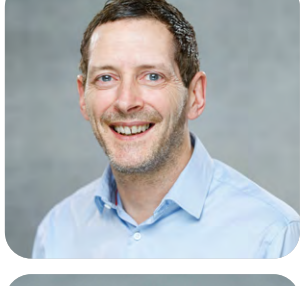
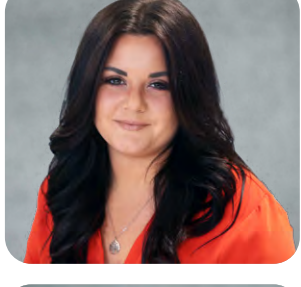


## Cywiro (kuh-wir-o)

This literally means 'returning to the truth' and is about the way we work with you to resolve errors or concerns.



**This is our third corporate plan, covering 2022 to 2025.  
It was created collaboratively by all of us at the WRA.**



# Our key milestones

2017 to 2022

## 2017

### October

WRA established under the Tax Collection and Management (Wales) Act to collect the new devolved taxes: LTT and LDT.

## 2019

### February

Launch of our [YouTube channel](#), complementing our [website](#), [Twitter](#) and [LinkedIn](#) channels.

### March

Launched our 'tax risk' approach, successfully mitigated our first major tax risk later that year.

## 2021

### May

Launch of our [LTT higher rate checker](#) tool, designed and built by our in-house digital capability.

### September

£1 billion in tax revenue raised for Wales.

### November

Finalist in [CIPD Wales Awards](#) 'Best Flexible/Remote Working Initiative'.

## 2018

### January

Established partnership with Natural Resources Wales to jointly work on LDT.

### April

WRA launches, collection of LTT and LDT begins.

### October

Appointed our first Staff Elected Member to our Board, and our first [Civil Service People Survey](#) results place us as a top government employer.

### November

Winner of UK IT Industry Awards 'Best Use of Cloud Services' for delivery of our digital tax system.

## 2020

### February

Moved to homeworking – without downtime of our services – after the damage to our head office during Storm Dennis.

### April

Published our first [Strategic Equality Report](#).

## 2022

### January

Launch of our [Land and Property Data Platform](#) proof of concept project.

### February

Our official statistics are [designated 'National Statistics'](#) by the Office for Statistics Regulation.



# Our key milestones

2017 to 2022



**Our first 5 years have been successful. We've come a long way from our launch to where we are now, and while we're still a young organisation, learning in many areas, we are now more established. We know what has worked and what has not worked so well in how we deliver a Welsh way of doing tax, and we make changes accordingly.**

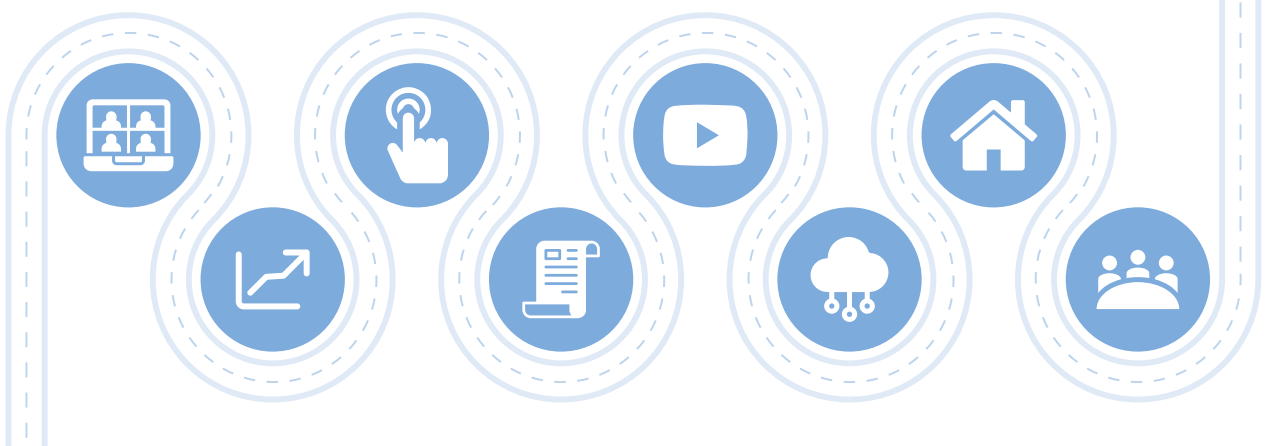
We've delivered on the goals of our previous corporate plan. Our strategic objectives – [Easy, Fair, Capable and Efficient](#) – have served us well and support our ways of working and our long-term aims. We believe they will continue to do so during 2022 to 2025, although their new focus, activities and measures reflect what we have learnt so far. This will enable us to go further and achieve more on the solid foundations we've established.

We're proud of having built and maintained a culture of high performance and highly engaged colleagues, knowing that high employee engagement creates the best environment for high customer satisfaction, too. Creating a healthy, inclusive environment where our people are able to progress, and are fairly rewarded, heard and represented, is as important to us as providing excellent services to our customers.

Our experience in service delivery, and in having built all the functions needed to run an organisation – covering customer service, tax specialists, enforcement, data, digital, information security, communications, HR, customer insight, policy, finance – have put us in a good place to support Welsh Government on the design of future plans for revenue services. We look forward to supporting the wider [Programme for Government](#) and other as yet unknown opportunities.

Like any organisation, the last few years have shown us that well made plans can only go so far when the unexpected happens. Being resilient, agile and able to retain what we most value during times of change is a skill we must continue to build.

With that said, we're pleased to share with you our plans for where we will go next.



# Our plan for 2022 to 2025



Building on the foundations of our first 5 years, we want to continue to develop as an organisation and use what we've learned so far to go further, and do more, while ensuring our existing services remain first-rate.

We've reflected on what we can do to continue to thrive.

## Our strategic objectives

We've kept the same strategic objectives – being **easy**, **fair**, **capable** and **efficient** – but we've matured and learnt, so the activities underneath them, and their measures of success, have evolved. We've particularly valued the tension between our 4 objectives, and how that helps us make good decisions. For example, we could make it very **easy** to submit a digital tax return by reducing the amount of information we ask for, but we know (using the knowledge and skills we've developed as part of being **capable**) that this would lead to more errors – which would not be **efficient** as we'd need to invest more time correcting them afterwards – and possibly allow some people to pay less tax than they should, which would not be **fair**.

## A Welsh way of doing tax

[Our Approach](#) to managing Welsh taxes – launched in our previous corporate plan – has proven successful. We've developed it over time to be able to grow our ability to manage tax risk (risk areas we've identified where taxpayers have got their taxes wrong). By testing, learning and measuring our impact through our data and feedback, we can clearly see the benefits. We've used different kinds of approaches to prompt change, depending on the audience and risk at hand. For example, we have implemented changes to our digital services, or created additional guidance or videos, or hosted information sessions. But this approach is not something that will ever be finished: as society and the economy changes, different risks appear that we'll have not seen before. A successful approach to managing tax needs to reflect this.





# Our plan for 2022 to 2025



## Learning and developing

We've grown from a diverse, skilled group of professionals with multi-sector experience, to a developed and unified workforce that has built knowledge and ways of working together within the WRA – we are still a small, young organisation, but we have valuable experiences of running revenue services that we can now share with others. This also brings with it a new challenge, of motivating and developing an existing workforce, rather than focusing on recruiting and bringing in new skills. We want to continue to push ourselves to develop from being competent users of digital technologies and techniques, to being a fully digital organisation. And to do that, we want to organise ourselves more around the services we deliver, whether we are supporting people in assessing their taxes, or in paying them.

## Our culture

We know that our culture is our USP and we must protect and maintain it as we learn new skills and form new patterns of hybrid working, after 2 years of mostly working from home due to coronavirus (COVID-19). We also need a permanent location, following the closure of our office after Storm Dennis in 2020, and for that space to support the new purpose of our office, as many of our people remain working partly from home. At our best, we're an organisation that is innovative, collaborative and kind, but now we're more established, we want to go further towards decentralised decision making and increasing autonomy for our people. This will allow us to become more productive and be a better place to work by reducing unnecessary bureaucracy and allowing decisions to be made quickly, by those with the most immediate knowledge and understanding.



# Our plan for 2022 to 2025



## Adding value with others for the future

Since our launch, we've built up relationships of trust with partners such as [Natural Resources Wales](#), who we've worked with to develop our joint approach to applying LDT to unauthorised disposals of waste – helping to tackle environmental crime in Wales.

We're also now eager to share our experiences from our first 5 years of operating. As a non-ministerial department of the Welsh Government, we work closely with other Welsh Government colleagues, in particular the Welsh Treasury. By working together from the very start on new policy initiatives, we're able to better co-create new services by combining policy thinking with our experience of potential impacts on implementation and delivery. We can spot delivery risks early, find creative solutions and provide better advice around benefits and challenges of different policy options. So we look forward to continuing to contribute fully in the [Programme for Government](#): supporting on the design of potential new tax and revenue services,

such as local variation of LTT rates and the visitor levy. To do that, we'll also make sure we remain flexible and agile as an organisation – so we can best respond to new priorities, including any requirements to change our current taxes.

Before the pandemic, we had started conversations with Local Authorities about sharing our data, but had to pause these conversations as we reprioritised. Working remotely, we have now taken up this work with new ambition, leading work with the [Centre for Digital Public Services](#) to explore the potential of a land and property data platform in Wales. Not only useful for our current taxes, this infrastructure has potential for creating better public services and data for policy making for the future.

These new areas are not yet at a point where you will find specific objectives and measures for them in this Plan, and initial measures may relate to project delivery and milestones, such as developing prototypes or customer testing. If we take on significant new areas of work, we may need to re-write this corporate plan to include them.



# Our purpose and our strategic objectives

## Our purpose is to:

- design and deliver revenue services
- lead the better use of Welsh taxpayer data for Wales

## We will achieve this by being:



# Easy | Hawdd

We will make it easy to pay the right amount of tax.



## We will do this by:

### Being accessible, supportive and proactive

- Encouraging taxpayers to check queries with us by aiming to resolve as many queries first time as possible.
- Reviewing existing systems, and considering new ones, to make sure they are accessible to all.
- Providing services in English and in Welsh – and clear and simple to use, so that most people can use them without needing to adapt them while supporting those who do need to adapt things.
- Creating and reviewing the best way to share guidance for different audiences: through webinars, videos, masterclasses, technical guidance, online calculators or through individual calls and emails.

### Having services which prompt, promote and support paying the right amount of tax the first time

- Identifying common errors and amending our digital services to remove or reduce the chances of them reoccurring.
- Working in partnership with taxpayers to encourage and support fixing the mistakes identified.
- Developing more integrated services, so when people need help, it's quick and simple to find.

### Supporting people with difficulties in paying

- Proactively seeking to support those who cannot pay, helping them to get the support they need.
- Continuing to be flexible in our response to being unable to pay – such as being considerate of difficulties caused due to the impact of COVID-19 on the economy – while still ensuring that the right amount of tax is ultimately paid.



We will be fair and consistent in the way we collect and manage tax, taking proportionate action when people do not meet their obligations.

## We will do this by:

### Reducing the scope for paying the wrong amount of tax

- Collect and review data to identify emerging or increasing risks, including through sharing and handling intelligence with other enforcement partners.
- Making changes to our systems and guidance to reduce scope for misinterpretation or inputting incorrect information.
- Working with the Welsh Treasury on changes to legislation.

### Taking action where the wrong amount of tax is paid

- Identify, mitigate and measure our impact against new areas where the incorrect amount of tax is paid.
- Using our legal powers fairly and appropriately to investigate avoidance and evasion.
- Taking appropriate action, such as issuing penalties or legal action to recover unpaid tax.
- Incrementally rolling out our approach to taxing unauthorised disposals of waste, working closely with our key partner, Natural Resources Wales, in helping to reduce waste crime in Wales.





# Capable | Medrus

We will develop and maximise our individual and collective capability.



## We will do this by:

### Harnessing our successful ways of working

- Increasing autonomy and decentralising decision making.
- Learning how best to maintain our culture while working between office and home.
- Securing suitable new office accommodation, which supports our new ways of working together.

### Developing our skills and continuing to learn

- Increasing our skills in defining future capability needs for individuals, teams and the organisation as a whole.
- Maintaining and developing our data and information management, and cyber security capabilities.

- Further embedding the use of the Welsh language throughout the organisation.
- Implementing knowledge management techniques to maximise retention of our organisational learning as we gain more years' experience to learn from.

### Creating a healthy, fair and inclusive environment

- Developing well-being goals, alongside becoming a named organisation under the [Well-being of Future Generations Act](#).
- Treating our people fairly, and respecting and hearing their views.
- Ensuring our organisation is inclusive of all, allowing everyone to feel valued and able to succeed.



# Efficient | Effeithlon

We will deliver in a way that is sustainable and proportionate, using the resources we have in the best way.



## We will do this by:

### Making considered decisions

- Using our resources wisely, in a way that means we can have the most impact, by prioritising, planning and acting proportionately.
- Being considered in our actions and holding ourselves to high standards.
- Creating value and resilience by managing risk.
- Learning from our mistakes, successes, data, feedback, evaluation and customer insight to continuously improve.

### Making the most of our resources

- Ensuring we have the right people, with the right skills, in the right roles at the right time.
- Automating tasks where we can, freeing our people's time for more nuanced tasks.

### Becoming more sustainable

- Being mindful of our impact on the environment and having a positive impact where possible, such as in the supply chains we use, or the need for business travel we create.
- Using our expertise and knowledge of LDT to work with partners in reducing waste crime across Wales.
- Benefitting future generations in Wales by creating fairly paid and skilled jobs.
- Funding public services through our collected taxes.

# Our measures



**Developing the right performance measures is very important to us. Our measures drive our internal choices on a daily basis, and also offer a wider picture: they allow us to be held to account as an organisation and explain how we measure success – they show what’s important to us.**

Our new targets are where we want to be after 3 years. We aim for continuous improvement towards them during 2022 to 2025. We’ll review our targets annually to see if they need revising.

We’ve chosen some measures whose purpose might not be immediately obvious. These are explained below.

## **Our Approach and managing tax risk**

[Our Approach](#) focuses on collecting the right amount of tax first time, so our measures allow us to direct our energy towards activities like:

- providing the best guidance, training and webinars to make liabilities clear
- having supportive and expert customer-facing teams
- identifying areas where mistakes are being made and actively providing additional support

This approach has been successful for us, and has meant we have had to spend less time on:

- correcting mistakes
- enforcing penalties
- pursuing debts

Part of this approach is about what we call managing tax risk: using our data to identify areas where the wrong amount of tax is being paid, and actively working to reduce similar occurrences in the future. While its success is most relevant to our objective of being **fair**, it also contributes to developing process that are **easy** and **efficient**: it’s our underlying approach to managing tax as a whole.



# Our measures

## Taking a service approach

Our measures for **easy** and **fair** are now focused around a service approach. We look at what we do as end-to-end services, from the viewpoint of our customer, from registering to pay tax (as an individual or as a business), to calculating how much tax is due, and then finally, the payment service. Organising our measures this way allows us to test success from the users' perspective more effectively, as these measures are formed around the interactions they have with us.

## Measures we'll not include

Some of our measures are best described through a narrative and cannot be summed up in a single number. It's not always easy, or possible, to share

meaningful numbers, nor do they always tell the whole story. Sometimes sharing them would compromise confidentiality.

Equally, some measures are not yet agreed. We'll need to learn more to discover what they might best be – such as around our impact on the environment. But we'll always do our best to share the most informative and accessible updates we can.

Other measures which we consider important are already published by us elsewhere, and we'll not duplicate them here. For example, we publish an annual [equality report and plan](#) which contains information about staff demographics, and our [annual report and accounts](#) contains detailed information on our performance, governance, staffing and finances.



# Our measures



## Easy and Fair

### Easy



### Fair



#### Calculation services

- 98% filed online
- maximise the amount of returns paid correctly first time
- user satisfaction with the ease of our calculation services


- 98% filed on time
- reduction over time of proportion of tax returns flagged by one of our risk profiles
- reductions over time of tax returns within each individual risk profile

#### Payment services

- 98% paid online
- user satisfaction with the ease of our payment services


- 98% paid on time
- 90% of manageable debts paid within 30 days of creation, and 98% within 90 days
- 95% repayments made within 30 days of a repayment request / refund being due, and 100% within 60 days

## Capable

	<b>What we are measuring</b>	<b>Success measures</b> We expect to mostly share a narrative in this area, but we may specifically share results against:
<b>Harnessing our successful ways of working</b>	<ul style="list-style-type: none"> <li>• employee engagement</li> <li>• having appropriate office accommodation</li> <li>• developing our approach to hybrid working in a way that maintains our culture and performance levels</li> </ul>	<ul style="list-style-type: none"> <li>• remain a top performing organisation (top 25%) in the Civil Service People Survey</li> <li>• develop and meet measures of success for hybrid working</li> </ul>
<b>Developing our skills and continuing to learn</b>	<ul style="list-style-type: none"> <li>• uptake and impact of learning and development for our people</li> <li>• knowledge and skills needed are available when we need them</li> <li>• diversity and representation in our workforce</li> </ul>	<ul style="list-style-type: none"> <li>• time spent by our people on learning</li> <li>• increase in numbers and/or fluency of Welsh speakers</li> <li>• demographics of our workforce</li> <li>• number of professions in the organisation</li> </ul>
<b>Creating a healthy, fair and inclusive environment</b>	<ul style="list-style-type: none"> <li>• our people are supported to be healthy, mentally and physically</li> <li>• our people are listened to</li> <li>• our workplace culture is one where everyone feels able to progress and be happy</li> </ul>	<ul style="list-style-type: none"> <li>• reasons and amount of sickness leave taken by our people</li> <li>• remain a top performer (top 25%) for wellbeing and inclusion in the Civil Service People Survey</li> <li>• amount of our people who are promoted</li> </ul>

# Our measures

## Efficient

	<b>What we are measuring</b>	<b>Success measures</b> We expect to mostly share a narrative in this area, but we may specifically share results against:
<b>Making considered decisions</b>	<ul style="list-style-type: none"> <li>• effective planning, prioritisation, budgeting and risk management is in place and supports our strategic aims</li> <li>• the ethics and values of our organisational culture</li> <li>• compliance with procurement rules</li> <li>• responsiveness to feedback and data</li> </ul>	<ul style="list-style-type: none"> <li>• projects delivered successfully (on time, to budget, met objectives)</li> <li>• Civil Service People Survey results around behaving ethically</li> <li>• % expenditure that has gone through our standard procurement processes (rather than exceptions)</li> </ul>
<b>Making the most of our resources</b>	<ul style="list-style-type: none"> <li>• effective workforce planning is in place</li> <li>• automation is used to free up people's time for more nuanced tasks</li> </ul>	<ul style="list-style-type: none"> <li>• maintain a vacancy rate of under 5%</li> <li>• 98% of transactions for our services are completed without requiring manual intervention</li> </ul>
<b>Becoming more sustainable</b>	<ul style="list-style-type: none"> <li>• develop increased understanding of our impact on the environment</li> <li>• action taken on environmental crime</li> <li>• provide jobs with fair terms and conditions, and opportunities to increase skills and develop</li> <li>• tax revenue collected contributes to the funding of public services in Wales</li> </ul>	<ul style="list-style-type: none"> <li>• our environmental impact</li> <li>• remain a top performer (top 25%) for pay and reward in the Civil Service People Survey</li> <li>• maintaining our Living Wage accreditation</li> <li>• pay gaps and median pay</li> <li>• total tax collected</li> </ul>



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