# WRITTEN STATEMENT

# BY

# THE WELSH GOVERNMENT

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| **TITLE**  | **Welsh Rates of Income Tax (WRIT) - Publication of Service Level Agreement and HMRC Annual Report (2023)**  |
| **DATE**  | **25 January 2024**  |
| **BY** | **Rebecca Evans MS, Minister for Finance and Local Government**  |

The Wales Act 2014 gives the Senedd the power to set Welsh Rates of Income Tax (WRIT).

A Service Level Agreement (SLA) exists between Welsh Government and HMRC for the operation of WRIT. It sets out the requirements, timescales and performance measures. Adherence to the SLA ensures a consistent quality of service to Welsh taxpayers and allows HMRC and the Welsh Government to meet their respective responsibilities in respect of operating Welsh rates of income tax.

Officials from Welsh Government and HMRC have undertaken a review of the SLA to ensure it remains fit for purpose. As part of this process, some changes and revisions have been made.

The latest review reflects HMRC’s commitment to provide delivery advice on making changes to WRIT to the Welsh Government. It includes wording on the impacting process, making HMRC’s obligations and approach clear.

A link to the SLA can be found at:

[Service level agreement for operation of Welsh rates of Income Tax by HMRC](https://www.gov.uk/government/publications/service-level-agreement-for-operation-of-welsh-rates-of-income-tax-by-hmrc)