# WRITTEN STATEMENT

# BY

# THE WELSH GOVERNMENT

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| **TITLE** | **Consultation on Welsh Revenue Authority access to criminal powers to tackle devolved tax crime** |
| **DATE** | **10 July 2017** |
| **BY** | **Mark Drakeford AM, Cabinet Secretary for Finance and Local Government** |

From April 2018, it will become the responsibility of the Welsh Revenue Authority (WRA) to collect and manage landfill disposals tax and land transaction tax, replacing UK landfill tax and stamp duty land tax, which are currently collected by HMRC. The Tax Collection and Management (Wales) Act 2016 provides the framework in which the WRA can collect these taxes.

I am pleased to publish today a consultation on Welsh Revenue Authority access to criminal powers to tackle devolved tax crime. HMRC currently use criminal powers in Wales to tackle and deter tax crime in relation to the equivalent taxes (landfill tax and stamp duty land tax) and have a clearly defined set of safeguards to ensure that these powers are used proportionately and appropriately. I believe the WRA should be no different in this regard.

The proposals in the consultation nevertheless recognise that the WRA will not have the range of tax responsibilities discharged by HMRC. The consultation therefore carefully calibrates the proposed powers for the WRA.

The devolution of taxes brings with it new duties, one of which is to protect the interests of law abiding citizens by tackling those who would seek to evade their responsibilities. I look forward to your contributions on this important issue.

<https://consultations.gov.wales/consultations/welsh-revenue-authority-powers-tackle-tax-crime>