# WRITTEN STATEMENT

# BY

# THE WELSH GOVERNMENT

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| **TITLE**  | **Review of a Service Level Agreement between Welsh Government and Her Majesty’s Revenue & Customs (HMRC)**  |
| **DATE**  | **03 November 2021**  |
| **BY** | **Rebecca Evans, Minister for Finance and Local Government**  |

As members will be aware, the Wales Act 2014 gave the Senedd the power to set Welsh Rates of Income Tax (WRIT). As agreed in the Welsh Government’s fiscal framework in December 2016, WRIT was introduced on 6 April 2019.

HMRC retains responsibility for the collection and management of WRIT. As part of the implementation process, a Service Level Agreement (SLA) between Welsh Government and HMRC was agreed and published last year. The SLA sets out the requirements, timescales and performance measures for the operation of WRIT. Adherence to the SLA ensures a consistent quality of service to Welsh taxpayers and allow HMRC and the Welsh Government to meet their respective responsibilities in respect of operating Welsh income tax.

Welsh Government officials and HMRC have undertaken a review of the SLA to ensure it remains fit for purpose. As part of this process some minor changes and revisions were made.

The revised SLA has been published on the Welsh Government and the Gov.UK websites. A link to the SLA can be found at:

[https://gov.wales/service-level-agreement-with-hmrc](https://eur01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fgov.wales%2Fservice-level-agreement-with-hmrc&data=02%7C01%7COwain.Edwards%40gov.wales%7C0d64106cab6c4704238008d7b52be84e%7Ca2cc36c592804ae78887d06dab89216b%7C0%7C0%7C637177072488872032&sdata=naX%2F2%2FnD9v3ylXc0BjVTccnUr3xRgQucvdc6N70mVc4%3D&reserved=0)