The implementation of fiscal devolution in Wales (2019)

March 2019
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The implementation of fiscal devolution in Wales (2019)

March 2019
About the Committee

The Committee was established on 22 June 2016 to carry out the functions of the responsible committee set out in Standing Orders 18.10, 18.11, 19 and 20 of the National Assembly for Wales.

Under Standing Orders 19 and 20, the committee’s responsibilities include considering any report or document laid before the Assembly concerning the use of resources, or expenditure from the Welsh Consolidated Fund. This includes undertaking budget scrutiny of the bodies directly funded from the Welsh Consolidated Fund.

Under Standing Orders 18.10 and 18.11, the committee’s responsibilities include oversight of the governance of the Wales Audit Office, as set out in the Public Audit (Wales) Act 2013.

The committee also considers any proposals for, and the progress of the devolution of fiscal powers to Wales as part of its responsibilities.

The committee may also scrutinise legislation introduced to the Assembly.

Committee Chair:

Llyr Gruffydd AM
Plaid Cymru
North Wales

Current Committee membership:

Rhun ap Iorwerth AM
Plaid Cymru
Ynys Mon

Alun Davies AM
Welsh Labour
Blaenau Gwent

Neil Hamilton AM
UKIP Wales
Mid and West Wales

Mike Hedges AM
Welsh Labour
Swansea East

Rhianon Passmore AM
Welsh Labour
Islwyn

Nick Ramsay AM
Welsh Conservatives
Monmouth
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Chair’s foreword

The last year has seen significant progress on fiscal devolution in Wales, and the Committee feels it is important to recognise that the process has largely been positive.

As we approach the first anniversary of the implementation of Landfill Disposals Tax and Land Transaction Tax, we are pleased to acknowledge the work undertaken in ensuring the successful enactment of these taxes.

We particularly recognise the effective establishment of the Welsh Revenue Authority as a key factor in this success. The Committee heard evidence that the WRA is staffed with a number of secondments, in the Committee’s equivalent report last year we raised concerns over the WRA’s future retention of knowledge and expertise and we recognise this as an area where it would be useful to receive annual updates on the steps being taken to manage this.

The introduction of the Welsh Rates of Income Tax represents a significant expansion in the portion of taxes paid by Welsh taxpayers which are decided in Wales, and a key moment in the implementation of fiscal devolution in Wales. The Committee were concerned by the evidence, including constituency feedback and the Committee’s own indicative poll, which suggested a disappointingly high proportion of the population were as-yet unaware of the impending implementation of Welsh rates of income tax.

There were two areas where final costings are currently outstanding and, while the indicative values provided are welcomed, we will consider the final costings as soon as they are available.

The Secretary of State for Wales was invited to attend Committee to provide evidence, as he was for last year’s inquiry, and we are deeply disappointed by the Secretary of State’s lack of engagement once again on this vital issue. Income tax remains a UK tax, even after the introduction of the Welsh Rates, and is collected by HMRC, a non-ministerial Department of the UK Government, and as such the Secretary of State’s evidence would have been of great value.

The Secretary of State’s offer to meet Committee Members individually and in private was particularly frustrating as we believe that such constitutionally significant changes should be undertaken under the bright light of public, transparent scrutiny.
Conclusions and Recommendations

**Conclusion 1.** The Committee is deeply disappointed in the Secretary of State’s lack of engagement on the constitutionally important issue of fiscal devolution in Wales. .................................................................Page 10

**Conclusion 2.** The Committee recognises the work undertaken in ensuring the successful establishment of the Welsh Revenue Authority, leading to the implementation of Land Transaction Tax and Landfill Disposal Tax, and commends the efforts of all those involved in this process. ........................................Page 15

**Recommendation 1.** The Committee recommends annual updates are provided from the WRA Board in respect of their workforce planning and the steps being taken to retain knowledge and experience within the organisation. The Committee would welcome these annual updates until the appointment of a permanent Chief Executive.................................................................Page 15

**Recommendation 2.** The Committee recommends the Welsh Government provides an update on the final costs to disapply Stamp Duty Land Tax and its associated costs in Wales. ........................................................................................................Page 15

**Recommendation 3.** The Committee recommends the Minister provides an update to the Committee on the formal evaluation of the communications activity which have taken place ahead of the implementation of the Welsh Rates of Income Tax. ........................................................................................................Page 20

**Recommendation 4.** The Committee recommends the Minister provides an update on the costs of the implementation of the Welsh Rates of Income Tax, including an update on implementation and confirmation of the HMRC annual operation costs charge. ........................................................................................................Page 20
1. Committee approach and background

Committee approach

1. The Finance Committee (the Committee) undertook a short focused inquiry to consider the progress made with regards to the implementation of fiscal devolution in Wales. The Committee took evidence from:
   - The Minister for Finance and Trefnydd;
   - Welsh Revenue Authority;
   - The Wales Audit Office;
   - HMRC.

2. The Committee also requested the Secretary of State for Wales (the Secretary of State) give evidence to the Committee, given his requirement to report annually under section 23 on the implementation and operation of the Wales Act 2014 (the Act). The Committee is disappointed that the Secretary of State declined the request to give evidence again this year.

Background

3. The Wales Act 2014 devolved certain tax and borrowing powers to Wales. The Act enables the Welsh Government to legislate in respect of Stamp Duty Land Tax (SDLT) and Landfill Tax (LT). The Act also legislates for the partial devolution of income tax to Wales, the Welsh Rates of Income Tax (WRIT).

4. Three Welsh Acts have been passed in relation to Welsh Taxes:
   - Tax Collection and Management (Wales) Act 2016;
   - Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017;

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6. Additionally, in December 2018 the Wales Audit Office (WAO) published a report, *Fiscal Devolution in Wales: devolved taxes and Welsh rates of income tax*.

7. Land Transaction Tax (LTT) and Landfill Disposals Tax (LDT) went live in Wales on 1 April 2018, and are administered and collected by the Welsh Revenue Authority (WRA).

8. From 6 April 2019, Welsh Ministers will set an annual rate of income tax for those identified as “Welsh Taxpayers”, which will continue to be collected by HMRC and allocated to the Welsh Government.

9. As laid out in section 116D of the Wales Act 2014, the first Welsh rate resolution was passed by the Assembly on 15 January 2019.¹ The three Welsh rates were set at 10p, maintaining parity with England.

10. In its December 2018 report, the WAO summarised that for LTT and LDT, “the Welsh Revenue Authority has operated effectively to date to administer devolved taxes in Wales”.²

11. For HMRC, it went on to state that “the Welsh Treasury has appropriate arrangements in place to obtain assurance over HMRC’s implementation of Welsh Rates of Income Tax”.³

12. In broader terms, the Minister for Finance and Trefnydd, Rebecca Evans AM (the Minister), stated during evidence to the Committee that in relation to LTT and LDT “the transition was smooth, orderly and eventually successful”.⁴

13. For WRIT, she said “there have been some really important key delivery milestones that have been reached… there is still some work to go, I understand, on the technology side, but we are meeting the milestones that we had set out for that”.⁵

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¹ Plenary, Record of Proceedings, 15 January 2019, Item 5
² National Assembly for Wales, AGR-LD12012, Auditor General for Wales – Fiscal Devolution in Wales: devolved taxes and Welsh rates of income tax, 20 December 2018
³ National Assembly for Wales, AGR-LD12012, Auditor General for Wales – Fiscal Devolution in Wales: devolved taxes and Welsh rates of income tax, 20 December 2018
⁴ Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 5
⁵ Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 83
The Secretary of State for Wales

14. The Committee was keen to hear from the Secretary of State with regards to his obligations to report under the Wales report annually on the implementation and operation of Part 2 of the Act.

15. The Secretary of State declined the Committee’s request to attend a formal evidence session, but did offer to “meet committee members on an individual basis to discuss any particular concerns relevant to your inquiry”. In correspondence the Secretary of State said:

“It is my belief that it’s appropriate that your committee formally scrutinises the Cabinet Secretary for Finance and Local Government [sic] in relation to these matters given the respective lines of accountability.”6

Committee view

16. The evidence provided to the Committee suggests that the implementation of fiscal devolution in Wales has, so far, been largely successful. The Committee recognises that it is still early in the process, but believes the positive work which has been undertaken so far should be acknowledged.

17. The Committee is disappointed with the Secretary of State for his continual lack of engagement with the Committee on this subject. The Secretary of State said accountability lies with the Welsh Government. However, Income Tax remains a UK tax (albeit with Welsh rates) therefore, the Committee believe it is appropriate for the Secretary of State to answer questions on the implementation process.

18. The Secretary of State’s offer to meet with Members individually and in private, but not as a Committee was particularly frustrating.

19. The implementation of the Welsh Rates of Income Tax is one of the biggest constitutional changes in Wales, and the successful implementation is hugely important. During the Committee’s draft budget scrutiny 2019-20, the Committee recognised the problems which occurred in Scotland during their transition to a Scottish rate of Income tax.7 It is vitally important that not only the Welsh Government learns lessons from what happened in Scotland but the Committee

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6 Letter from the Secretary of State for Wales, 14 February 2019
needs to be assured that the UK Government can give assurances that these problems won’t occur in Wales.

**Conclusion 1.** The Committee is deeply disappointed in the Secretary of State’s lack of engagement on the constitutionally important issue of fiscal devolution in Wales.
2. The Welsh Revenue Authority

Background

20. The WRA was established by the Tax Collection and Management Act 2016, which achieved Royal Assent in April 2016. The WRA has assumed responsibility for managing and collecting LTT and LDT revenue in Wales from April 2018. The WRA is intended to:

- provide information, advice and assistance about the taxes to Welsh taxpayers;
- resolve complaints and disputes;
- promote tax compliance;
- reduce tax evasion and tax avoidance;
- support the development of Welsh Government tax policy.

WRA implementation

21. The Minister commented that she believed the establishment of the WRA to have “been very smooth” but acknowledged it is still “early days”.

22. The Welsh Government initially estimated the implementation costs of the WRA at between £4.9 million and £6.4 million for the three-year period 2016-17 to 2018-19. The budget for implementation costs had been reprofiled, with a total estimated cost of £6.3 million for the two-year period 2016-17 to 2017-18. The WAO noted the final cost of implementing the WRA was delivered within this revised budget.

23. The WRA Chief Executive, Dyfed Alsop, reiterated that costs for establishing the WRA, which had been completed in March 2018, had been within budget and operating costs for 2018-19 are forecast to fall within the £6 million budgeted for the year.

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8 Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 42
9 National Assembly for Wales, AGR-LD12012, Auditor General for Wales – Fiscal Devolution in Wales: devolved taxes and Welsh rates of income tax, 20 December 2018
10 Finance Committee, Record of Proceedings, 25 October 2018, Paragraph 110
24. Operational costs for 2019-20 are currently uncertain with the Chief Executive highlighting changes to the costs of public sector pensions, which will impact on the WRA.11

25. In terms of staffing, the WAO noted “the WRA had prioritised the recruitment of key staff, ensuring all critical roles were filled prior to 1 April 2018”.12 During Committee scrutiny, the WAO commented:

“What they’ve been very successful at is attracting good loan people in. I think they used some of the contacts they had to get the right expertise in for day one, and I think they filled all the posts they then advertised very efficiently. The number of people applying for those jobs has been very high, which shows the dynamic of the organisation, I’d say.”13

26. The WAO did comment that a challenge would be retaining some of the seconded staff long term. The WAO said that the WRA “haven’t resolved that yet, but it’s something that they are working through as part of their corporate plan to make sure they’ve got plans in place to do it”.14

27. The Minister acknowledged the challenge of retention and noted “we need to ensure that those staff that are recruited are developed and given the kind of support that they need to be retained in those jobs”.15

28. The Chair of the WRA, Kathryn Bishop mentioned that the Board has established “the people committee” which focuses on succession planning across the organisation paying particular attention to “those people who are on secondment and who have a secondment end date”.16

Land Transaction Tax

29. Evidence heard by the Committee regarding the transition from UK taxes to Welsh taxes on 1 April 2018 was positive overall. The WAO noted:

12 National Assembly for Wales, AGR-LD12012, Auditor General for Wales – Fiscal Devolution in Wales: devolved taxes and Welsh rates of income tax, 20 December 2018
13 Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 28
14 Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 33
15 Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 43
16 Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 227
“My summary would be that this has been a project extremely well managed and well delivered. The devolved taxes have been delivered as required. The work has come in within budget, and though along the way we have flagged some particular risks that we saw at the time, those have been well managed, and our advice and that of others has been acted upon.”17

30. This was confirmed by HMRC who had “very minimal contact from stakeholders in the run-up to the transition, and very minimal issues with returns in the period after the transition”.18

31. The Minister noted a key reason for the smooth transition was “the work that was done with a wide range of stakeholders to ensure that the way in which we approached this piece of work was very much inclusive”.19

32. The Welsh Government pays HMRC’s costs associated with ceasing to operate SDLT in Wales.

33. When appearing in Committee in October 2018, Jim Harra, (Deputy Chief Executive and Second Permanent Secretary, HMRC) updated the Committee on the costs associated with “switching off” SDLT:

“last December, I wrote to Mark Drakeford to say that they were going to be higher than we had initially anticipated, with an upper range of £2 million, and that remains our view of how much it’s going to cost. We expect to complete the work by January of next year, and it will come within that range that I said in that letter.”20

34. Jim Harra provided a further update to Committee in January 2019 on the status of the work required to disapply SDLT and its associated costs:

“The work to transfer to the land transaction tax is almost complete. There’s one outstanding action that will be completed next month, which is to transfer data from the Welsh Revenue Authority to the Valuation Office Agency, to ensure that they’ve got a complete data set for their evaluation purposes for business rates et cetera. That is very nearly complete, and it should not affect the costs, which we are still

17 Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 4
18 Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 120
19 Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 5
20 Finance Committee, Record of Proceedings, 25 October 2018, Paragraph 224
confident will come in within our revised estimate of between £1.75 million and £2 million.”

35. HMRC confirmed the savings for disapplying UK taxes would be “£172,473 a year”, which will be passed to Welsh Government.

Landfill Disposal Tax

36. Due to the relatively small numbers of Landfill Tax operators affected by the changes being implemented, and the fact that relatively few changes are to be required to HMRC’s systems, HMRC has agreed that any costs associated with the disapplication of Landfill Tax in Wales will not be passed on to the Welsh Government.

37. HMRC noted the work to disapply UK landfill tax in Wales had been completed.

Committee View

38. Overall, the Committee notes that the evidence in relation to the establishment of the WRA and the subsequent implementation of Land Transaction Tax and Landfill Disposal Tax has been in the main very positive. The Committee recognises that this is primarily due to the commitment and dedication of the civil servants involved in the process, and commends everyone involved on the work undertaken.

39. In recognising the work undertaken to ensure the successful establishment of the WRA the Committee also notes that the WRA retains a number of staff on secondment from other organisations, most notably the Chief Executive. Whilst the Committee is pleased that the WRA Board is taking steps to strengthen succession planning, the Committee will continue to monitor this issue.

40. The Committee notes that there were financial pressures which could have impacted on the WRA’s budget, notably the change in public sector pensions. However, the Committee recognises that since evidence was taken the Minister

21 Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 118
22 National Assembly for Wales, GEN-LD11969, Welsh Government – The fourth annual report by Welsh Ministers about the implementation and operation of Part 2 (Finance) of the Wales Act 2014, 11 December 2018
23 Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 118
confirmed, in a written statement, that additional funding would be provided to public sector organisations in 2019-20 to meet these additional costs.24

41. The Committee heard that work in relation to the disapplication of Landfill Tax in Wales has been completed, and the disapplication of Stamp Duty Land Tax is near completion, at which stage final costs will be known. The Committee would welcome an update on these final costs.

**Conclusion 2.** The Committee recognises the work undertaken in ensuring the successful establishment of the Welsh Revenue Authority, leading to the implementation of Land Transaction Tax and Landfill Disposal Tax, and commends the efforts of all those involved in this process.

**Recommendation 1.** The Committee recommends annual updates are provided from the WRA Board in respect of their workforce planning and the steps being taken to retain knowledge and experience within the organisation. The Committee would welcome these annual updates until the appointment of a permanent Chief Executive.

**Recommendation 2.** The Committee recommends the Welsh Government provides an update on the final costs to disapply Stamp Duty Land Tax and its associated costs in Wales.

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24 Welsh Government, Rebecca Evans (Minister for Finance and Trefrydd), Allocation of funding to meet additional public sector pension costs in Wales in 2019-20, Cabinet Written Statement, 7 March 2019
3. Welsh Rates of Income Tax

Background

42. WRIT will be devolved to Wales on 6 April 2019. The UK Government will reduce each of the three rates of income tax – basic, higher and additional rates – paid by Welsh taxpayers by 10p.

43. In January 2019, the Assembly agreed the motion to add back 10p to the reduced UK rates,\textsuperscript{25} which means no changes will be made to the overall levels of Income Tax when WRIT is implemented in Wales for 2019-20. Welsh income taxpayers will therefore continue to pay the same amount as those in England and Northern Ireland.

Communications on the Welsh Rates of Income Tax

44. The WAO noted in its report\textsuperscript{26} that Welsh Government commissioned a baseline survey to assess the impact of its WRIT communications plan over time. This survey established a baseline of awareness of WRIT, based on 1,006 interviews undertaken in June 2018. Results showed that 24% of the Welsh population were aware of the introduction of WRIT.

45. The Minister stressed that this poll would be used to “measure the impact that our communications and HMRC’s communications are having in terms of raising awareness, both in terms of employees and also employers as well”.\textsuperscript{27}

46. The Welsh Government and HMRC are delivering a joint communications campaign on WRIT. The Minister noted that notification letters had been sent [in November 2018] to around two million taxpayers living in Wales, informing them of the transition to WRIT.

47. The Minister also commented\textsuperscript{28} that there would be a “further burst of activity in order to, again, raise people’s awareness, and, of course, there’s ongoing work through websites, social media and so on”. The Minister confirmed that an

\textsuperscript{25} Plenary, Record of Proceedings, 15 January 2019, Item 5
\textsuperscript{26} National Assembly for Wales, AGR-LD12012, Auditor General for Wales – Fiscal Devolution in Wales: devolved taxes and Welsh rates of income tax, 20 December 2018
\textsuperscript{27} Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 109
\textsuperscript{28} Finance Committee, Record of Proceedings, 9 January 2019, Paragraph 109
 evaluation of the communication campaign would take place soon after April 2019.  

48. HMRC highlighted the need to ensure they can reach people through a range of media because he recognised that not all Welsh income taxpayers would access the same sources such as social media. Consequently, both HMRC and Welsh Government are identifying whether further communications are required to engage all groups.

49. The WAO agreed that the WRIT communications strategy was a sensible approach:

“I think the communication plan they’ve put in place seems reasonable to us, in terms of what they need to be telling people. There’s still probably a wider education about how the taxes process works and how Wales is getting its own tax system working properly, but for WRIT I think it made sense what they were trying to do.”

50. The Minister stated that an “evaluation of the comms campaign will be taking place throughout, but there will be a more formal evaluation of the effectiveness of that, using the Government Communication Service evaluation framework, and that will take place soon after April 2019.”

51. HMRC were asked how bilingual services were being delivered in Wales, Jim Harra explained that HMRC had a bilingual website and that Welsh speakers were able to request a Welsh specific service.

“In the case of the Welsh rates of income tax, obviously, that is a specifically Welsh project, so we are trying to go beyond what we would normally do in our Welsh language scheme for that, hence the recent mailshot was bilingual, and we are working with the Welsh Government on what that communication strategy is. But when it is up and running and taxpayers are contacting us day in, day out, our approach will generally be to deal with them either in English or in Welsh, rather than bilingually.”
Following the evidence sessions the Committee ran a poll on Twitter and Facebook. The poll asked if Welsh taxpayers were aware of the introduction of Welsh Rates of Income Tax on 6 April. The polls received 356 responses across the platforms, of which 246 (69%) were aware of the impending introduction of WRIT, and 110 (31%) were not.

Welsh Rates of Income Tax costs and Welsh Government payments

In October 2018, Jim Harra, HMRC, issued a letter to the then Cabinet Secretary for Finance, Mark Drakeford AM, outlining the latest implementation costs for WRIT.\(^{34}\) HMRC was able to refine its initial estimate from between £5 million and £10 million to between £7.5 million and £9.5 million. HMRC also provided an estimate for annual operating costs of £319,000 per year.

When asked during scrutiny whether the cost estimates had been further refined, Jim Harra, HMRC replied “not at this stage. That continues to be the range and we’re confident that it will come within that”.\(^{35}\)

Welsh Government will also incur costs associated with WRIT from the Department for Work and Pensions (DWP) which is required to ensure relevant IT

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\(^{34}\) Letter from the Cabinet Secretary for Finance, 25 October 2018

\(^{35}\) Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 122
systems are adapted for WRIT. The DWP has confirmed these costs will not exceed £200,000.\footnote{Letter from the Cabinet Secretary for Finance, 25 October 2018}

56. The UK Government’s fourth annual report on the implementation of the Wales Act 2014\footnote{National Assembly for Wales, GEN-LD11990, The UK Government’s Fourth Annual Report on the Implementation and Operation of Part 2 (Finance) of the Wales Act 2014, 12 December 2018} noted that “up to 14 December 2018, HMRC has invoiced the Welsh Government for £525,770 to implement WRIT”.

The National Audit Office and the Wales Audit Office

57. The National Audit Office (NAO) is responsible for reviewing the activities of HMRC in relation to WRIT. The NAO published its first report on the administration of WRIT for 2017-18\footnote{National Audit Office, Administration of Welsh Income Tax 2017-18, 24 January 2019} in January 2019, which covers HMRC activities prior to the introduction of WRIT.

58. The report found that HMRC had delivered its activities to initiate and plan the requirements of the project and develop workstream strategies for the implementation of WRIT.

59. The WAO was asked how they worked with the NAO, it said:

“Although it’s different remits for both of us, I suppose it’s aligning the way we were doing the work and sense checking some of the findings as well, making sure, where we were seeing the Welsh Treasury’s aspect of it, they were seeing the HMRC aspect.”\footnote{Finance Committee, Record of Proceedings, 23 January 2019, Paragraph 80}

Committee view

60. The Committee notes the work being undertaken to communicate the change to income tax in Wales, but remains concerned that this message is not being heard by some Welsh taxpayers. Whilst recognising the polls which were undertaken on social media by the Committee are not reliable, it is worrying that 31% of people who completed the polls were not aware of the change.

61. The Committee notes the work undertaken on the implementation of the Welsh Rates of Income Tax and the costs associated with this and would welcome an update on these costs.
62. The Committee welcomes the joint working which has taken place between the NAO and the WAO and would hope that this continues in future years to monitor the implementation of the Welsh Rates of Income Tax.

**Recommendation 3.** The Committee recommends the Minister provides an update to the Committee on the formal evaluation of the communications activity which have taken place ahead of the implementation of the Welsh Rates of Income Tax.

**Recommendation 4.** The Committee recommends the Minister provides an update on the costs of the implementation of the Welsh Rates of Income Tax, including an update on implementation and confirmation of the HMRC annual operation costs charge.
## Annex A: List of oral evidence session

The following witnesses provided oral evidence to the Committee on the dates noted below. Transcripts of all oral evidence sessions can be viewed on the Committee’s website.

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<td>Andrew Jeffreys, Director, Welsh Treasury</td>
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<td>Liz Matthews, Income tax policy and delivery lead</td>
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<td>9 January 2019</td>
<td>Dyfed Alsop, Chief Executive, Welsh Revenue Authority</td>
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<td>Richard Harries, Director, Financial Audit, Wales Audit Office</td>
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<td>Gareth Lucey, Audit Manager, Wales Audit Office</td>
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<td>23 January 2019</td>
<td>Jim Harra, Second Permanent Secretary, HMRC</td>
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<td></td>
<td>Katy Peters, Deputy Director, Personal Taxes, Knowledge Analysis and Intelligence, and Head of Professions for Economics, HMRC</td>
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