

*These notes refer to the Tax Collection and Management (Wales)  
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 2 - the Welsh Revenue Authority**

##### ***Section 36 – Auditor General for Wales***

42. The section adds to the Public Audit (Wales) Act 2013 so as to provide that the AGW may charge the WRA a fee for an examination, certification or report on the WRA's Tax Statement.