



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Consequential amendments*

#### **34 Welsh public records**

In section 148 of the Government of Wales Act 2006 (c. 32) (meaning of “Welsh public records”), in subsection (1), after paragraph (b) insert—

“(ba) administrative and departmental records belonging to Her Majesty which are records of or held by the Welsh Revenue Authority;”.

#### **Commencement Information**

II S. 34 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

#### **35 Public Services Ombudsman**

In Schedule 3 to the Public Services Ombudsman (Wales) Act 2005 (c. 10) (listed authorities), after the entry relating to the National Assembly for Wales Commission insert—

“*Taxation*

Welsh Revenue Authority”

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Consequential amendments. (See end of Document for details)

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**Commencement Information**

**I2** S. 35 in force at 18.10.2017 by [S.I. 2017/954](#), **art. 2**

**36 Auditor General for Wales**

In section 23 of the Public Audit (Wales) Act 2013 (anaw 3) (general provision relating to fees), in subsection (3), after paragraph (b) insert—

“(ba) an examination, certification or report under section 31 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority's Tax Statement;”.

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**Commencement Information**

**I3** S. 36 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Consequential amendments.