



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;”.

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”

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;”.