

*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**

---

## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

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

##### ***Section 35 – Public Services Ombudsman***

41. The section adds the WRA to the list of public bodies in Wales contained in the Public Services Ombudsman (Wales) Act 2005 to enable the Public Service Ombudsman for Wales to have jurisdiction over WRA.