



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

*Corporate plans, annual reports, accounts etc.*

#### **31 Audit**

- (1) WRA must submit—
  - (a) the accounts prepared for a financial year, and
  - (b) the Tax Statement for a financial year,to the Auditor General for Wales not later than 31 August in the following financial year.
- (2) The Auditor General for Wales must—
  - (a) examine, certify and report on the accounts and Tax Statement, and
  - (b) not later than the end of the period of 4 months beginning with the day on which they are submitted, lay a copy of the certified accounts and Tax Statement, and the reports on them, before the National Assembly for Wales.
- (3) In examining the accounts submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
  - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
  - (b) that money received for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.
- (4) In examining the Tax Statement submitted under this section, the Auditor General for Wales must, in particular, be satisfied—

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*Status: This is the original version (as it was originally enacted).*

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- (a) that the money collected by WRA, to which the Tax Statement relates, has been collected lawfully, and
- (b) that any deduction of disbursements has been made in accordance with section 25(2).