

**Evidence of the Public Services Ombudsman for Wales
to the Assembly Finance Committee’s inquiry on the
Tax Collection and Management (Wales) Bill**

1. As Public Services Ombudsman for Wales (PSOW), I investigate complaints made by members of the public that they have suffered hardship or injustice through maladministration or service failure on the part of a body in my jurisdiction. As such, I have a unique perspective on the provision of public services in Wales, driven from the views of members of the public who have been dissatisfied with the service they have received. Where cases have wider lessons, it is important that these are communicated so that they can improve service delivery and reduce dissatisfaction in the future.
2. I welcome the opportunity to provide evidence in relation to the Finance Committee’s inquiry into the general principles of the Tax Collection and Management (Wales) Bill.
3. In my role as Ombudsman it would not be appropriate for me to comment upon the vast majority of the content of the Bill. However, there is one particular element which I will comment on as it will have a direct impact on my office, and that is the intention to bring the Welsh Revenue Authority (WRA) as a body within the PSOW’s jurisdiction.
4. My staff and I have been in discussions with Welsh Government officials on this matter. I can confirm for the Assembly’s Finance Committee that I am content with and, indeed, welcome this proposal. It is consistent with the approach of bringing all devolved public bodies within the PSOW’s jurisdiction. Based on the experience of the Parliamentary and Health Service Ombudsman, who until now has been the avenue of redress on tax matters of this type, I do not foresee that there will be a major resource impact on my office.

**Public Services Ombudsman for Wales
September 2015**
