



Tuvalu

**PUBLIC FINANCE (AMENDMENT) ACT
2019**



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AN ACT TO AMEND THE PUBLIC FINANCE ACT

Commencement [17th April, 2019]

1 Short Title

This Act may be cited as the Public Finance (Amendment) Act 2019.

2 Amendment to subsection 31(1)

Subsection 31(1) is repealed in its entirety and replaces with the following:

“31 Annual Accounts

- (1) The Minister shall, within six months or such longer period of time appointed by Parliament after the end of each financial year, transmit to the Auditor General clear and comprehensible annual financial statements.
- (2) The financial statements under subsection (1) shall be prepared in a format consistent with the internationally recognized public sector reporting standards.”