

# Tax Collection and Management (Wales) Act 2016

### 2016 anaw 6

#### PART 4

#### INVESTIGATORY POWERS OF WRA

### **CHAPTER 1**

#### INTRODUCTORY

#### Overview

#### 82 Overview of Part

This Part is arranged as follows—

- (a) Chapter 2 sets out WRA's investigatory powers in relation to information and documents,
- (b) Chapter 3 sets out restrictions on the powers in Chapter 2,
- (c) Chapter 4 sets out WRA's investigatory powers in relation to premises and other property,
- (d) Chapter 5 sets out further investigatory powers,
- (e) Chapter 6 sets out offences in relation to information notices, and
- (f) Chapter 7 is about reviews and appeals against certain tribunal approvals of information notices and inspections.

## **Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Overview.