



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

101 Protection for privileged communications between legal advisers and clients

- (1) An information notice may not require a person—
 - (a) to provide privileged information, or
 - (b) to produce any part of a document that is privileged.
- (2) Information or a document is privileged if a claim for legal professional privilege could be maintained in respect of it in legal proceedings.
- (3) The Welsh Ministers may by regulations make provision for the resolution by the tribunal of any dispute as to whether any information or document is privileged.
- (4) The regulations may, in particular, make provision for the custody of a document while its status is being determined.

Commencement Information

II S. 101(3)(4) in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

Status:

Point in time view as at 18/10/2017. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 101.