



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 5

FURTHER INVESTIGATORY POWERS

113 Further provision about records

- (1) This section applies to any provision of this Act that—
- (a) requires a person to produce a document,
 - (b) permits WRA—
 - (i) to inspect a document,
 - (ii) to make or take copies of or extracts from a document, or
 - (iii) to remove a document,
 - (c) makes provision about penalties or offences in connection with the production or inspection of documents, including in connection with the failure to produce or permit the inspection of documents, or
 - (d) makes any other provision in connection with the requirement mentioned in paragraph (a) or the powers mentioned in paragraph (b).
- (2) A provision to which this section applies has effect as if—
- (a) any reference in the provision to a document were a reference to anything in which information of any description is recorded, and
 - (b) any reference in the provision to a copy of a document were a reference to anything onto which information recorded in the document has been copied, by whatever means and whether directly or indirectly.

Status: Point in time view as at 25/01/2018.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 113. (See end of Document for details)

- (3) WRA may, at any reasonable time, obtain access to, inspect and check the operation of any computer and any associated apparatus or material which is or has been used in connection with a relevant document.
- (4) In subsection (3), “relevant document” means a document—
- (a) that a person has been, or may be, required to produce by or under a provision of this Act, or
 - (b) that WRA may—
 - (i) inspect,
 - (ii) make or take copies of or extracts from, or
 - (iii) remove.
- (5) WRA may require any assistance that it reasonably requires for the purposes of subsection (3) from—
- (a) the person by whom or on whose behalf the computer is or has been used, or
 - (b) any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material.
- (6) If a person exercising the power under subsection (3) is unable to produce evidence of authority to do so when asked to provide such evidence by—
- (a) the person by whom or on whose behalf the computer is or has been used, or
 - (b) any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material,
- the person exercising the power must stop and may not continue until such evidence is produced.

Commencement Information

II S. 113 in force at 25.1.2018 by S.I. 2018/33, art. 2(c)

Status:

Point in time view as at 25/01/2018.

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 113.