



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 6

##### OFFENCES RELATING TO INFORMATION NOTICES

#### **114 Offence of concealing etc. documents following information notice**

- (1) A person commits an offence if—
  - (a) WRA issues an information notice to the person—
    - (i) which requires the person to produce a document, and
    - (ii) which has been approved by the tribunal, and
  - (b) the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) that document.
- (2) A person may commit an offence under subsection (1) despite the fact that the person has appealed against the information notice or against a requirement in it.
- (3) A person does not commit an offence under subsection (1) if the person acts after the original document has been produced in accordance with the information notice, unless WRA has notified the person that the document must continue to be available for inspection (and has not withdrawn the notification).
- (4) A person does not commit an offence under subsection (1) where a copy of a document has been produced in accordance with section 96(1), if the person acts after the end of the period of 6 months beginning with the day on which the copy was produced unless, before the end of that period, WRA has made a request for the original document under section 96(3).

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*Status: This is the original version (as it was originally enacted).*

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- (5) It is a defence for a person charged with an offence under subsection (1) to show that the person had a reasonable excuse for concealing, destroying or otherwise disposing of (or for arranging for the concealment, destruction or disposal of) the document.
- (6) A person who commits an offence under subsection (1) is liable—
- (a) on summary conviction, to a fine;
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine (or both).