



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 2

##### <sup>F1</sup>... DUTIES TO KEEP AND PRESERVE RECORDS

#### **39 Preservation of information etc.**

[<sup>F1</sup>(1 )] The duty under section 38 [<sup>F2</sup>or 38A] to preserve records may be satisfied—

- (a) by preserving them in any form and by any means, or
- (b) by preserving the information contained in them in any form and by any means, subject to any conditions or exceptions prescribed by regulations made by the Welsh Ministers.

[<sup>F3</sup>(2) But this is subject to any requirement specified under section 21(7) (water discount record) or 43(2) (landfill disposals tax summary) of LDTA.]

#### **Textual Amendments**

- F1** S. 39 renumbered as s. 39(1) (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 2\(a\)](#); S.I. 2018/35, art. 3
- F2** Words in s. 39 inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 7](#); S.I. 2018/34, art. 3
- F3** S. 39(2) inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 2\(b\)](#); S.I. 2018/35, art. 3

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 39. (See end of Document for details)*

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**Commencement Information**

**II** S. 39 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 39.