



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

91 Requiring information and documents in relation to a partnership

- (1) This section applies where a business is carried on by two or more persons in partnership.
- (2) Where a third party notice is issued to someone other than one of the partners for the purpose of checking the tax position of more than one of the partners (in their capacity as such)—
 - (a) section 87(3) is to be treated as requiring WRA to—
 - (i) state that purpose,
 - (ii) name the taxpayer by giving a name by which the partnership is known or under which it is registered for any purpose, and
 - (iii) issue a copy of the notice to at least one of the partners,
 - (b) section 87(4) is to be treated as permitting the tribunal to disapply any or all of the requirements mentioned in paragraph (a) of this subsection, and
 - (c) the references to the taxpayer in sections 87(2)(a) and 88(3)(d) have effect as if they were references to at least one of the partners.