



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 3

##### RESTRICTIONS ON POWERS IN CHAPTER 2

VALID FROM 25/01/2018

#### **99 Protection for personal records**

- (1) An information notice may not require a person to provide or produce personal records or information contained in personal records.
- (2) But an information notice may require a person—
  - (a) to produce a document (or a copy of a document) that is a personal record, omitting the information which (either alone or with other information) makes the document a personal record;
  - (b) to provide information contained in a document which is a personal record, other than the information which (either alone or with other information) makes the document a personal record.
- (3) “Personal records” means documentary and other records concerning an individual (“P”) (whether living or dead) who can be identified from those records and relating to—
  - (a) P’s physical or mental health,
  - (b) spiritual counselling or assistance given or to be given to P, or

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**Status:** Point in time view as at 18/10/2017. This version of this provision is not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 99. (See end of Document for details)

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- (c) counselling or assistance given or to be given to P in relation to P's personal welfare by a person who—
  - (i) by reason of an office or occupation has responsibilities for P's personal welfare, or
  - (ii) by reason of an order of a court has responsibilities for P's supervision.

**Status:**

Point in time view as at 18/10/2017. This version of this provision is not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 99.