



Tax Collection and Management (Wales) Act 2016

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PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 5

FURTHER INVESTIGATORY POWERS

112 Power to copy and remove documents

- (1) Where a document is inspected by WRA or is produced by a person, WRA may take copies of the document or make extracts from it.
- (2) Where a document is inspected by WRA or is produced by a person, WRA may—
 - (a) remove the document at a reasonable time, and
 - (b) retain the document for a reasonable period,if it appears to WRA to be necessary to do so.
- (3) Where WRA removes a document, WRA must supply free of charge—
 - (a) a receipt for the document, and
 - (b) a copy of the document,if requested to do so by the person who was in possession or power of the document when it was produced or inspected.
- (4) The removal of a document under subsection (2)(a) is not to be regarded as breaking any lien claimed on the document.
- (5) Where a document removed under subsection (2)(a) is lost or damaged before it is returned, WRA is liable to compensate the owner of the document for any expenses reasonably incurred in replacing or repairing the document.

(6) In this section, references to a document include a copy of the document.

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.
- (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.