



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

98 Protection for journalistic material

- (1) An information notice may not require a person to provide or produce journalistic material.
- (2) “Journalistic material” means information or a document which is—
 - (a) in the possession of someone who created or acquired it for the purposes of journalism, or
 - (b) in the possession of someone who received it from another person who intended the recipient to use it for the purposes of journalism.

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Point in time view as at 18/10/2017.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 98.