



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

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.

Commencement Information

II S. 98 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(e\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 98.