
WELSH STATUTORY INSTRUMENTS

2017 No. 1022

**The Tax Collection and Management
(Administration) (Wales) Regulations 2017**

PART 4

**Resolution of disputes as to whether a document
is subject to legal professional privilege**

Application of this Part

8. This Part applies where—

- (a) WRA has issued an information notice to a person to provide information or produce a document—
 - (i) during the course of correspondence; or
 - (ii) during the course of an inspection under Part 4 of the TCM Act, and
- (b) there is a dispute between WRA and the notice recipient as to whether a document which has been requested is subject to legal professional privilege.