

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4 – Investigatory Powers of WRA

Sections 97-99 - Information notices: general restrictions and protection for journalistic material and personal records

106. **Section 97** provides some general restrictions on information notices, including that a person is required to produce a document only if it is in their possession or power. Furthermore, an information notice may not require a person to produce a document if the whole of it originates more than six years before the date of the notice, unless the notice is issued with the approval of the tribunal. An information notice issued to check the tax position of someone who has died cannot be given more than four years after the death.
107. Subsection (4) provides that an information notice may not require a person to provide information or a document (part or full) where it relates to an ongoing review or appeal in relation to any tax (whether or not the tax is a “devolved tax”). For example, if HMRC is conducting an enquiry into a person’s self-assessment income tax return, WRA cannot require information in relation to the same person’s devolved tax position if the information also relates to HMRC’s enquiry.
108. **Section 98** provides that WRA cannot require a person to provide material created, acquired or otherwise in someone’s possession for the purposes of journalism and section 99 provides protection for personal records, such as medical records. However, subsection (2) of section 99 makes clear that WRA may still require information or a document where it is possible to provide the information or document by omitting the personal record (e.g. by redacting or removing those parts of the document).