



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 2

##### POWERS TO REQUIRE INFORMATION AND DOCUMENTS

#### 86 Taxpayer notices

- (1) WRA may issue a notice (a “taxpayer notice”) requiring a person (“the taxpayer”) to provide information or produce a document if—
- (a) WRA requires the information or document for the purpose of checking the taxpayer's tax position,
  - (b) it is reasonable to require the taxpayer to provide the information or produce the document, and
  - (c) nothing in sections 97 to 102 prevents WRA from requiring the taxpayer to provide the information or produce the document.
- (2) But WRA may not issue a taxpayer notice without the approval of the tribunal.

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#### Commencement Information

**II** S. 86 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 86.