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WELSH STATUTORY INSTRUMENTS

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**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**

**Finding of the tribunal**

- 13.**—(1) When an application is made under regulation 10(5)(b) or 11(4), the tribunal must—
- (a) resolve the dispute by confirming whether and to what extent the document is or is not privileged; and
  - (b) direct which part or parts of a document (if any) must be disclosed.
- (2) The tribunal must ensure that any document in dispute is not inappropriately disclosed to any person pending the tribunal's determination.