

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4 – Investigatory Powers of WRA

Section 104 – Carrying out inspections under section 103: further provision

121. This section provides further powers available to a WRA inspector when carrying out an inspection of business premises under section 103. These include: taking any other person(s) with them onto the premises (including a police officer where it is believed that the inspection may be seriously obstructed); examining or investigating anything considered necessary in the circumstances of the inspection; directing that the premises (or any part of the premises) be left undisturbed for as long as is reasonably necessary for the purposes of any examination or investigation; the power to take samples of materials from the premises, including by experimental borings or other works or the installation and maintenance of monitoring or other apparatus on the premises.