

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4 – Investigatory Powers of WRA

Section 106 – Power to inspect premises or property for valuation etc.

125. **Section 106** provides that the WRA may enter and inspect premises and any property on the premises for the purpose of valuing, measuring or determining the character of the premises if it is required for the purposes of checking a person's tax position. Unlike inspections under section 103, this power can be used in relation to dwellings (which will be relevant for example where taxes involve land transactions).
126. Such an inspection can only be carried out with either the agreement of the occupier (or a person who is in charge of the premises if the occupier cannot be identified), or the approval of the tribunal, (provided the occupier or person in charge has been given at least 7 days notice of the inspection).
127. The power does not give a right to WRA to physically force entry or to search.
128. Subsections (5) and (6) specify the requirements of a notice issued under subsections (2) (b) or (3)(b). Subsection (7) provides for any other person(s) to accompany the person carrying out the inspection where they consider it necessary to have assistance with undertaking valuation, measurement or determination.