

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 4 – Investigatory Powers of WRA**

##### ***Sections 114-115 – Offences relating to information notices***

143. **Section 114** creates an offence relating to concealing, destroying or otherwise disposing of a document required by an information notice which has been approved by the tribunal. Subsection (2) confirms that a person may still commit an offence under this section where that person has appealed against the information notice or a requirement in it.
144. **Section 115** also creates an offence relating to concealing, destroying or otherwise disposing of a document where WRA has told a person that it intends to seek the tribunal's agreement, but has not yet done so.
145. The sections state the circumstances when an offence is not committed and also provide a defence where a person demonstrates that there was a reasonable excuse. A person who commits an offence under either of the sections is liable on summary conviction to a fine or on conviction on indictment to imprisonment for up to 2 years or to a fine (or both). In each case the court has discretion as to the amount of the fine.