

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 9 – Investigation of Criminal Offences

Section 187 – Regulation of investigatory powers

223. The Regulation of Investigatory Powers Act 2000 (“RIPA”) enables the use of certain investigatory powers by law enforcement agencies in a manner which complies with human rights. In particular, RIPA provides certain law enforcement agencies with powers to undertake directed surveillance (as defined by section 26(2) of RIPA), and covert human intelligence surveillance (as defined by section 28(2) of RIPA).
224. This section amends RIPA to enable the Welsh Ministers to make an order which prescribes the persons exercising WRA functions that are able to grant authorisations for directed surveillance or covert human intelligence under sections 28 and 29 of RIPA. Subsection (3) also amends RIPA so that WRA is a “relevant public authority” for the purposes of RIPA. Collectively, these amendments and the order made by the Welsh Ministers will enable specified staff of WRA to authorise and undertake directed surveillance and covert human intelligence surveillance, subject to the relevant conditions and procedural requirements set out in RIPA being met.
225. An order made by the Welsh Ministers under this section will not be able to alter the existing RIPA regime, and the associated safeguards will apply to WRA’s exercise of the powers without modification.
226. An order made by the Welsh Ministers under this section is subject to the negative procedure.