



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

102 Protection for tax advisers and auditors

- (1) An information notice may not require a tax adviser—
- (a) to provide information about a relevant communication, or
 - (b) to produce any part of a document which is the tax adviser's property and consists of a relevant communication.
- (2) In subsection (1)—
- “relevant communication” (*“gohebiaeth berthnasol”*) means a communication between—
- (a) a tax adviser and a person in relation to whose tax affairs the tax adviser has been appointed, or
 - (b) the tax adviser of a person and any other tax adviser of that person, the purpose of which is the giving or obtaining of advice about the person's tax affairs;
- “tax adviser” (*“cynghorwr treth”*) means a person appointed to give advice about the tax affairs of another person (whether appointed directly by that person or by another tax adviser of that person).
- (3) An information notice may not require a person who has been appointed as an auditor for the purpose of an enactment—

Status: This is the original version (as it was originally enacted).

- (a) to provide information held in connection with the performance of the person's functions under that enactment, or
 - (b) to produce a document which is that person's property and which was created by that person or on that person's behalf for or in connection with the performance of those functions.
- (4) Subsections (1) and (3) do not have effect in relation to—
- (a) information explaining any information or document which the person to whom the notice is issued has, as tax accountant, assisted any client in preparing for, or delivering to, WRA, or
 - (b) a document which contains such information.
- (5) In the case of an unidentified third party notice, subsections (1) and (3) do not have effect in relation to—
- (a) information giving the identity or address of a person to whom the notice relates or of a person who has acted on behalf of such a person, or
 - (b) a document which contains such information.
- (6) Subsections (1) and (3) have effect despite subsections (4) and (5) if the information in question has already been provided, or a document containing the information has already been produced, to WRA.
- (7) Where subsection (1) or (3) does not have effect in relation to a document by virtue of subsection (4) or (5), an information notice that requires the document to be produced has effect as if it requires that part or those parts of the document containing the information mentioned in subsection (4) or (5) to be produced.
- (8) In subsection (3), "enactment" also includes an enactment (whenever enacted or made) which is, or is contained in—
- (a) an Act of the Scottish Parliament,
 - (b) Northern Ireland legislation (within the meaning of the [Interpretation Act 1978 \(c. 30\)](#)),
 - (c) a Scottish instrument (within the meaning of the [Interpretation and Legislative Reform \(Scotland\) Act 2010 \(asp 10\)](#)), or
 - (d) a statutory instrument (within the meaning of the [Interpretation Act \(Northern Ireland\) 1954 \(c. 33\)](#)).