



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

104 Carrying out inspections under section 103 [^{F1}, 103A or 103B] : further provision

- (1) When carrying out an inspection under section 103, [^{F2}103A or 103B,] WRA has the following powers.
- (2) On entering the ^{F3}... premises, WRA may—
 - (a) if it has grounds for believing that the carrying out of the inspection may be seriously obstructed, be accompanied by a constable, and
 - (b) be accompanied by a person authorised by WRA.
- (3) WRA may make such examination or investigation as it considers to be necessary in the circumstances.
- (4) WRA may direct that the premises or any part of them, or anything in them, be left undisturbed (either generally or in particular respects) for so long as is necessary for the purposes of any such examination or investigation.
- (5) WRA, or a person accompanying WRA, may take samples of material from the premises.
- (6) The power to take samples includes power—
 - (a) to carry out experimental borings or other works on the premises, and
 - (b) to install, keep or maintain monitoring and other apparatus on the premises.

*Changes to legislation: There are currently no known outstanding effects for the Tax
Collection and Management (Wales) Act 2016, Section 104. (See end of Document for details)*

- (7) Any sample taken under subsection (5) is to be disposed of in such manner as WRA may determine.

Textual Amendments

- F1** Words in s. 104 heading inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 4\(a\)](#); S.I. 2018/35, art. 2(z)(i)
- F2** Words in s. 104(1) substituted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 4\(b\)](#); S.I. 2018/35, art. 2(z)(i)
- F3** Word in s. 104(2) omitted (25.1.2018) by virtue of [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 4\(c\)](#); S.I. 2018/35, art. 2(z)(i)

Commencement Information

- I1** S. 104 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 104.