



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

87 Third party notices

- (1) WRA may issue a notice (a “third party notice”) requiring a person to provide information or produce a document if—
 - (a) WRA requires the information or document for the purpose of checking the tax position of another person (“the taxpayer”) whose identity is known to WRA,
 - (b) it is reasonable to require the person to provide the information or produce the document, and
 - (c) nothing in sections 97 to 102 prevents WRA from requiring the person to provide the information or produce the document.
- (2) But WRA may not issue a third party notice without—
 - (a) the agreement of the taxpayer, or
 - (b) the approval of the tribunal.
- (3) The taxpayer to whom a third party notice relates must—
 - (a) be named in the notice, and
 - (b) be issued with a copy of the notice by WRA.
- (4) But when it approves a third party notice, the tribunal may disapply one or both of the requirements of subsection (3) if it is satisfied that WRA has grounds for believing

Status: This is the original version (as it was originally enacted).

that naming the taxpayer or, as the case may be, issuing the taxpayer with a copy of the notice might seriously prejudice the assessment or collection of devolved tax.