



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

88 Tribunal approval of taxpayer notices and third party notices

- (1) WRA may apply to the tribunal for approval to issue a taxpayer notice or a third party notice to a person (“the recipient”) without notice of the application being sent to the recipient.
- (2) Where notice of the application for approval is not sent to the recipient, the tribunal may approve the issuing of the taxpayer notice or third party notice only if it is satisfied—
 - (a) that—
 - (i) in the case of a taxpayer notice, the requirements of section 86(1), or
 - (ii) in the case of a third party notice, the requirements of section 87(1),have been met, and
 - (b) that sending notice of the application for approval to the recipient might have prejudiced the assessment or collection of devolved tax.
- (3) Where the recipient has been notified of the application for approval, the tribunal may approve the issuing of the taxpayer notice or third party notice only if—
 - (a) it is satisfied that—
 - (i) in the case of a taxpayer notice, the requirements of section 86(1), or
 - (ii) in the case of a third party notice, the requirements of section 87(1),

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 88. (See end of Document for details)

- have been met,
- (b) the recipient has been told that the information or documents referred to in the taxpayer notice or third party notice are required and has been given a reasonable opportunity to make representations to WRA,
 - (c) the tribunal has been provided with a summary of any representations made, and
 - (d) in the case of a third party notice, the taxpayer has been provided with a summary of the reasons why WRA requires the information or documents.
- (4) But the tribunal may disapply the requirements of paragraph (b) or (d) of subsection (3) to the extent that it is satisfied that taking the action specified in the paragraph might prejudice the assessment or collection of devolved tax.
- (5) In approving the issuing of a taxpayer notice or third party notice, the tribunal may make such modifications to the notice as it thinks appropriate.

Commencement Information

II S. 88 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(c)**

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