



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

94 Time limit for issuing a tribunal approved information notice

Where the tribunal has approved the issuing of an information notice WRA must issue the notice—

- (a) no later than 3 months after the day on which the tribunal's approval was given, or
- (b) within such shorter period as the tribunal may specify when giving the approval.

Commencement Information

II S. 94 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 94.