



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 2

##### POWERS TO REQUIRE INFORMATION AND DOCUMENTS

#### **96 Producing copies of documents**

- (1) Unless an information notice requires a person to produce an original document, the person may comply with the notice by producing a copy of the document.
- (2) Subsection (1) is subject to any conditions or exceptions specified in regulations made by the Welsh Ministers.
- (3) Where a person complies with a notice by producing a copy of the document, WRA may subsequently require that person to produce the original document—
  - (a) within such period, and
  - (b) in such manner,as WRA may specify.
- (4) But a person is not required to produce the original document if a request is made by WRA more than 6 months after the day on which the copy of the document was produced.

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#### **Commencement Information**

**11** S. 96 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 96.