

## SCHEDULE 4

### MINOR AND CONSEQUENTIAL AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 7 In section 108 (approval of tribunal for inspection)—
- (a) in subsection (1)(a), after “103“ insert “, 103A, 103B”;
  - (b) in subsection (1)(b), after “103” insert “, 103A or 103B”;
  - (c) in subsection (2), after “103” insert “, 103A or 103B”;
  - (d) in subsection (4), for the words from “103” to the end of paragraph (a) (but not including the “and” after that paragraph) substitute “103, 103A or 103B only if—
    - “(a) it is satisfied that the applicable requirement is met,”;
  - (e) after subsection (4) insert—
    - “(4A) The applicable requirement is—
      - (a) in the case of an inspection of a person’s business premises under section 103, that WRA has grounds for believing that the inspection of the premises is required for the purpose of checking the person’s tax position;
      - (b) in the case of an inspection of a person’s business premises under section 103A, that WRA has grounds for believing that the conditions set out in subsections (2) and (3) of that section are met;
      - (c) in the case of an inspection of premises under section 103B, that WRA has grounds for believing the matters set out in subsection (1) of that section.”