



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5 **E+W**

SUPPLEMENTARY PROVISION

CHAPTER 3 **E+W**

INVESTIGATION AND INFORMATION

60 Disclosure of information to WRA **E+W**

- (1) A person within subsection (2) may disclose information to WRA for the purpose of assisting it in the collection and management of the tax.
- (2) The persons are—
 - (a) a county council or county borough council in Wales;
 - (b) the Natural Resources Body for Wales.
- (3) A disclosure under this section does not breach—
 - (a) any obligation of confidence owed by the person making the disclosure, or
 - (b) any other restriction on the disclosure of information (however imposed).
- (4) But nothing in this section authorises a disclosure which—
 - (a) contravenes [^{F1}the data protection legislation], or
 - (b) is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 (c. 25).
- (5) Until the repeal of Part 1 of the Regulation of Investigatory Powers Act 2000 (c. 23) by paragraphs 45 and 54 of Schedule 10 to the Investigatory Powers Act 2016 (c. 25) is fully in force, subsection (4)(b) has effect as if it included a reference to that Part.
- (6) Nothing in this section affects any power of any person to disclose information that exists apart from this section.

Changes to legislation: There are currently no known outstanding effects for the
Landfill Disposals Tax (Wales) Act 2017, Section 60. (See end of Document for details)

(7) Regulations may amend subsection (2) to add, modify or remove a reference to a person or to a description of persons.

[^{F2}(8) In this section, “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act).]

Textual Amendments

- F1** Words in s. 60(4)(a) substituted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 225(2)(a)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
- F2** S. 60(8) inserted (25.5.2018) by Data Protection Act 2018 (c. 12), s. 212(1), **Sch. 19 para. 225(3)(a)** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)
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Commencement Information

- I1** S. 60 in force at 8.11.2017 by S.I. 2017/955, **art. 3(a)**

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 60.