



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 3

INVESTIGATION AND INFORMATION

60 Disclosure of information to WRA

- (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 the [Data Protection Act 1998 \(c. 29\)](#), 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.

Status: This is the original version (as it was originally enacted).

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