



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

89 Power to require information and documents about persons whose identity is not known

- (1) WRA may issue a notice (an “unidentified third party notice”) requiring a person (“the recipient”) to provide information or produce a document if—
 - (a) WRA requires the information or document for the purpose of checking the tax position of—
 - (i) a person whose identity is not known to WRA, or
 - (ii) a class of persons whose individual identities are not known to WRA,
 - (b) it is reasonable to require the recipient to provide the information or produce the document,
 - (c) nothing in sections 97 to 102 prevents WRA from requiring the recipient to provide the information or produce the document, and
 - (d) the tribunal has approved the issuing of the notice.
- (2) An application for approval may be made without notice.
- (3) The tribunal may approve the issuing of the unidentified third party notice only if it is satisfied that—
 - (a) the requirements of subsection (1)(a) to (c) have been met,

***Changes to legislation:** There are currently no known outstanding effects for the Tax
Collection and Management (Wales) Act 2016, Section 89. (See end of Document for details)*

- (b) the information or document to which the notice relates is not readily available to WRA from another source,
 - (c) there are grounds for believing that the person or any of the class of persons to whom the notice relates may have failed or may fail to comply with any provision of the law relating to a devolved tax, and
 - (d) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of devolved tax.
- (4) In approving the issuing of an unidentified third party notice, the tribunal may make such modifications to the notice as it thinks appropriate.

Commencement Information

II S. 89 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 89.