



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

93 Power to obtain contact details for debtors

- (1) WRA may issue a notice (a “debtor contact notice”) requiring a person (“the third party”) to provide contact details for another person (“the debtor”) only if conditions 1 to 5 are met.
- (2) Condition 1 is that an amount by way of—
 - (a) devolved tax,
 - (b) interest on devolved tax,
 - (c) a penalty relating to devolved tax, ^{F1}...
 - (d) interest on a penalty relating to devolved tax,
 - [^{F2}(e) a payment in respect of a tax credit, or
 - (f) interest on a payment in respect of a tax credit,]is payable by the debtor to WRA under an enactment or contract settlement.
- (3) Condition 2 is that WRA requires contact details for the debtor for the purpose of collecting that amount.
- (4) Condition 3 is that it is reasonable to require the third party to provide the details.
- (5) Condition 4 is that—
 - (a) the third party is a body corporate or unincorporated association, or

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 93. (See end of Document for details)

- (b) WRA has grounds for believing that the third party obtained the details in the course of carrying on a business.
- (6) Condition 5 is that nothing in sections 97 to 102 prevents WRA from requiring the third party to provide the details.
- (7) But WRA may not issue a debtor contact notice if—
 - (a) the third party is a charity and obtained the details in the course of providing services free of charge, or
 - (b) the third party is not a charity but obtained the details in the course of providing services on behalf of a charity that are free of charge to the recipient of the service.
- (8) In this section, “contact details”, in relation to a person, means the person's address and any other information about how the person may be contacted.

Textual Amendments

- F1** Word in s. 93(2) omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 20(a)**
 - F2** S. 93(2)(e)(f) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 20(b)**
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Commencement Information

- I1** S. 93 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 93.