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WELSH STATUTORY INSTRUMENTS

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**2017 No. 1022 (W. 260)**

**TAXES, WALES**

The Tax Collection and Management  
(Administration) (Wales) Regulations 2017

*Made - - - - 23 October 2017*  
*Laid before the National*  
*Assembly for Wales 26 October 2017*  
*Coming into force in accordance with*  
*regulation 1(2)*

THE TAX COLLECTION AND MANAGEMENT  
(ADMINISTRATION) (WALES) REGULATIONS 2017

PART 1

General

1. Title and commencement
2. Interpretation

PART 2

WRA

3. Delegation of functions
4. Specification of planning period

PART 3

Rates of interest

5. Meaning of “Bank of England rate”
6. Late payment interest rate
7. Repayment interest rate

PART 4

Resolution of disputes as to whether a document is subject to legal professional privilege

8. Application of this Part

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

9. Requirement to provide information and produce documents not in dispute
  10. Procedure where information notice given in correspondence is in dispute
  11. Procedure where information notice given during inspection of premises is in dispute
  12. Compliance with information notice
  13. Finding of the tribunal
  14. Resolution of disputes by agreement
- Signature  
Explanatory Note