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WELSH STATUTORY INSTRUMENTS

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**2017 No. 1022**

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

**PART 4**

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

**Procedure where information notice given in correspondence is in dispute**

**10.**—(1) The following procedure applies where there is a dispute falling within regulation 8(a) (i).

(2) On receipt of the information notice, the notice recipient must—

- (a) specify in a list each document required under the information notice which is in dispute, with a description of the nature and contents of that document; and
- (b) serve that list on WRA by the date given in the information notice for producing the document.

(3) But no description of a document is required where such a description would itself give rise to a dispute over privilege.

(4) Within 20 working days of receiving the list referred to in paragraph (2), WRA must notify the notice recipient of any document on the list that it requires to be produced and which it considers is not privileged.

(5) On receipt of notification under paragraph (4), the notice recipient must—

- (a) produce any document which he or she agrees is not privileged; and
- (b) to the extent that the status of any document remains in dispute, make an application to the tribunal.

(6) An application under paragraph (5)(b) must be—

- (a) accompanied by a copy of the documents which remain in dispute; and
- (b) made within a reasonable time to be agreed between the notice recipient and WRA, but in any event no later than 20 working days after the date of the notification given by WRA under paragraph (4).