

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4 – Investigatory Powers of WRA

Section 108 – Approval of tribunal for inspection of premises

130. **Section 108** provides that WRA can ask the tribunal to approve an inspection under sections 103 or 106 or the exercise of powers under 104 or 105 in relation to an inspection under section 103.
131. The tribunal's approval of an inspection under section 103 includes approval to exercise any of the powers in sections 104 and 106. But as referred to above, where an occupier agrees to an inspection under section 103, the occupier may reserve the right not to agree to the exercise of any of the powers in sections 104 or 105. In those cases WRA would need to seek tribunal approval for the exercise of the powers.
132. The application to the tribunal can be made without notice and in such circumstances the tribunal must satisfy itself that the sending of a notice of the application might have prejudiced the assessment or collection of devolved tax.
133. In approving an inspection under section 103 the tribunal must be satisfied the inspection of the business premises or powers to be exercised are required for the purposes of checking a person's tax position.
134. In approving an inspection under section 106 the tribunal has to be satisfied that WRA gave both the person whose tax position is being checked and the occupier (if different and capable of being identified) a reasonable opportunity to make representations to the WRA and WRA must give a summary of any representations to the tribunal.
135. Subsection (7) requires the WRA to carry out an inspection no later than 3 months after the tribunal's approval or within any shorter period as specified by the tribunal.