



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 6

OFFENCES RELATING TO INFORMATION NOTICES

114 Offence of concealing etc. documents following information notice

- (1) A person commits an offence if—
 - (a) WRA issues an information notice to the person—
 - (i) which requires the person to produce a document, and
 - (ii) which has been approved by the tribunal, and
 - (b) the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) that document.
- (2) A person may commit an offence under subsection (1) despite the fact that the person has appealed against the information notice or against a requirement in it.
- (3) A person does not commit an offence under subsection (1) if the person acts after the original document has been produced in accordance with the information notice, unless WRA has notified the person that the document must continue to be available for inspection (and has not withdrawn the notification).
- (4) A person does not commit an offence under subsection (1) where a copy of a document has been produced in accordance with section 96(1), if the person acts after the end of the period of 6 months beginning with the day on which the copy was produced unless, before the end of that period, WRA has made a request for the original document under section 96(3).

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 6. (See end of Document for details)

- (5) It is a defence for a person charged with an offence under subsection (1) to show that the person had a reasonable excuse for concealing, destroying or otherwise disposing of (or for arranging for the concealment, destruction or disposal of) the document.
- (6) A person who commits an offence under subsection (1) is liable—
- (a) on summary conviction, to a fine;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine (or both).

Commencement Information

II S. 114 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(c\)](#)

115 Offence of concealing etc. documents following notification

- (1) A person commits an offence if the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) a document after WRA has told the person that—
- (a) a document is to be, or is likely to be, the subject of an information notice addressed to that person (see section 88(3)(b)), and
 - (b) WRA intends to seek the approval of the tribunal for the issuing of the information notice (see section 87(2)(b)) or is required to seek such approval (see sections 86, 89(1)(d) and 92(1)).
- (2) A person does not commit an offence under subsection (1) if the person conceals, destroys or otherwise disposes of the document after—
- (a) the end of the period of 6 months beginning with the day on which WRA told the person (or last told the person), or
 - (b) an information notice has been issued requiring the person to produce the document.
- (3) It is a defence for a person charged with an offence under subsection (1) to show that the person had a reasonable excuse for concealing, destroying or otherwise disposing of (or for arranging for the concealment, destruction or disposal of) the document.
- (4) A person who commits an offence under subsection (1) is liable—
- (a) on summary conviction, to a fine;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine (or both).

Commencement Information

I2 S. 115 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, CHAPTER 6.