



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

105 Carrying out inspections under section 103 [^{F1}, 103A or 103B]: use of equipment and materials

- (1) WRA, or a person accompanying WRA, may take any equipment or materials required for the purpose of an inspection under section [^{F2}103, 103A or 103B onto the] premises being inspected.
- (2) WRA, or a person accompanying WRA, may take equipment or materials onto the premises—
 - (a) at a time agreed to by the occupier of the premises, or
 - (b) at any reasonable time, if either—
 - (i) a notice was issued under section 103(3)(b)(i) and the notice specified that the equipment or materials were to be taken onto the premises, or
 - (ii) WRA has grounds for believing that issuing such a notice would seriously prejudice the assessment or collection of devolved tax.
- (3) If equipment or materials are taken onto premises without—
 - (a) the agreement of the occupier, or
 - (b) a notice having been issued in accordance with subsection (2)(b)(i),WRA must provide a notice at the time the equipment or materials are to be taken onto the premises.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 105. (See end of Document for details)

- (4) The notice must—
- (a) if the occupier of the premises is present, be provided to the occupier;
 - (b) if the occupier is not present but there is a person present who appears to WRA to be in charge of the premises, be provided to that person;
 - (c) in any other case, be left in a prominent place on the premises.
- (5) The notice must state the possible consequences of obstructing a person exercising WRA's functions.
- (6) If the inspection, or the use of equipment or materials, has been approved by the tribunal, the notice must state that fact.
- [^{F3}(7) References in this section to a notice issued under section 103(3)(b)(i) include a notice issued under that provision as applied by sections 103A(4) and 103B(5).]

Textual Amendments

- F1** Words in s. 105 heading inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 5\(a\)](#); S.I. 2018/35, art. 2(z)(i)
- F2** Words in s. 105(1) substituted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 5\(b\)](#); S.I. 2018/35, art. 2(z)(i)
- F3** S. 105(7) inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 5\(c\)](#); S.I. 2018/35, art. 2(z)(i)

Commencement Information

- I1** S. 105 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 105.