



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

107 Producing authorisation to carry out inspections

If a person carrying out an inspection under section 103 [^{F1}, 103A, 103B] or 106 is unable to produce evidence of authority to carry out the inspection when asked to do so by—

- (a) the occupier of the premises, or
 - (b) any other person who appears to be in charge of, or to control, the premises,
- the inspection must stop and may not be continued until such evidence is produced.

Textual Amendments

- F1** Words in s. 107 inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 6](#); S.I. 2018/35, art. 2(z)(i)

Commencement Information

- I1** S. 107 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 107.