



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 4

##### INSPECTIONS OF PREMISES AND OTHER PROPERTY

#### **110 Restriction on inspection of documents**

WRA may not inspect a document under this Chapter if (or to the extent that), by virtue of Chapters 2 and 3, an information notice issued at the time of the inspection to the occupier of the premises could not require the occupier to produce the document.

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#### **Commencement Information**

**II** S. 110 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 110.