



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 5

FURTHER INVESTIGATORY POWERS

112 Power to copy and remove documents

- (1) Where a document is inspected by WRA or is produced by a person, WRA may take copies of the document or make extracts from it.
- (2) Where a document is inspected by WRA or is produced by a person, WRA may—
 - (a) remove the document at a reasonable time, and
 - (b) retain the document for a reasonable period,if it appears to WRA to be necessary to do so.
- (3) Where WRA removes a document, WRA must supply free of charge—
 - (a) a receipt for the document, and
 - (b) a copy of the document,if requested to do so by the person who was in possession or power of the document when it was produced or inspected.
- (4) The removal of a document under subsection (2)(a) is not to be regarded as breaking any lien claimed on the document.
- (5) Where a document removed under subsection (2)(a) is lost or damaged before it is returned, WRA is liable to compensate the owner of the document for any expenses reasonably incurred in replacing or repairing the document.

Status: This is the original version (as it was originally enacted).

(6) In this section, references to a document include a copy of the document.