



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 4

### INVESTIGATORY POWERS OF WRA

#### CHAPTER 6

##### OFFENCES RELATING TO INFORMATION NOTICES

#### **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.

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 115. (See end of Document for details)*

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- (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).

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**Commencement Information**

**II** 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, Section 115.