



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Information*

#### **16 Use of information by WRA and delegates**

- (1) Information acquired—
  - (a) by WRA, or
  - (b) by a person to whom WRA has delegated any of its functions,in connection with a function of WRA may be used only in accordance (2).
- (2) The information may be used—
  - (a) by WRA, or
  - (b) by any person to whom WRA has delegated any of its functions,in connection with any function of WRA.
- (3) This section is subject to any international obligation of the United Kingdom which restricts or prohibits the use of information.

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#### **Commencement Information**

**II** S. 16 in force at 18.10.2017 by [S.I. 2017/954](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 16.