



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 2

THE WELSH REVENUE AUTHORITY

Information

17 Confidentiality of protected taxpayer information

- (1) An individual who is or has been a relevant official must not disclose protected taxpayer information unless the disclosure is permitted by section 18.
- (2) In this section and section 19, “relevant official” means an individual who is—
 - (a) a member of WRA, of a committee of WRA or of a sub-committee of such a committee,
 - (b) a person to whom WRA has delegated any of its functions, a member of a body to whom WRA has delegated any of its functions, of a committee of such a body or of a sub-committee of such a committee, or an office-holder of such a body,
 - (c) a member of staff of WRA,
 - (d) a member of staff of a person to whom WRA has delegated any of its functions employed in connection with any of those functions,
 - (e) a person providing services to WRA, or
 - (f) a person providing services to a person to whom WRA has delegated any of its functions in connection with any of those functions.
- (3) In subsection (1) and section 18, “protected taxpayer information” means information relating to a person (the “affected person”)—
 - (a) which was acquired by WRA or which was acquired by a person to whom any of the functions of WRA have been delegated in connection with those functions, and

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 17. (See end of Document for details)

- (b) by which the affected person may be identified (whether by reason of the affected person's identity being specified in the information or being capable of being deduced from it).
- (4) But information is not “protected taxpayer information” if it is information about internal administrative arrangements of WRA or of a person to whom WRA has delegated any of its functions (whether the information relates to members of staff of WRA or of such a person or to other persons).

Commencement Information

II S. 17 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 17.