



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

90 Requiring information and documents in relation to a group of undertakings

- (1) This section applies where an undertaking is a parent undertaking in relation to [^{F1}a subsidiary undertaking].
- (2) Where a third party notice is issued to any person for the purpose of checking the tax position of a parent undertaking and any of its subsidiary undertakings—
 - (a) the references in sections 87(2)(a), (3) and (4) and 88(3)(d) to the taxpayer have effect as if they were references to the parent undertaking, and
 - (b) section 87(3) is to be treated as also requiring the notice to state its purpose.
- (3) Where a third party notice is issued to a parent undertaking for the purpose of checking the tax position of more than one subsidiary undertaking—
 - (a) the notice must state its purpose,
 - (b) sections 87(2)(a) and (3) and 88(3)(d) do not apply, and
 - (c) section 100 (taxpayer notices following a tax return) applies as if the third party notice were a taxpayer notice issued to each subsidiary undertaking (or, if the third party notice names the subsidiary undertakings to which it relates, to each of those undertakings).
- (4) In this section, “parent undertaking”, “subsidiary undertaking” and “undertaking” have the meanings given in [^{F2}sections 1161 and 1162 of, and Schedule 7 to, the

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 90. (See end of Document for details)

Companies Act 2006 (c. 46), but in the application of this section in relation to land transaction tax, section 1161(1)(b) of that 2006 Act has effect as if the words ““carrying on a trade or business, with or without a view to profit”” were omitted.]

Textual Amendments

- F1** Words in s. 90(1) substituted (25.1.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 35(a)**; S.I. 2018/34, art. 2(b)(i)
- F2** Words in s. 90(4) substituted (25.1.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 35(b)**; S.I. 2018/34, art. 2(b)(i)

Commencement Information

- I1** S. 90 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(e)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 90.