



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

92 Power to obtain information to enable a person's identity to be ascertained

- (1) WRA may issue a notice (an “identification notice”) requiring a person to provide relevant information about another person (“the taxpayer”) only if the tribunal has approved the issuing of the notice.
- (2) An application for approval may be made without notice.
- (3) The tribunal may approve the issuing of the identification notice only if it is satisfied that conditions 1 to 6 are met.
- (4) Condition 1 is that WRA requires the information for the purpose of checking the tax position of the taxpayer.
- (5) Condition 2 is that it is reasonable to require the person to provide the relevant information.
- (6) Condition 3 is that WRA—
 - (a) does not know the taxpayer's identity, but
 - (b) holds information from which the taxpayer's identity can be ascertained.
- (7) Condition 4 is that WRA has grounds for believing—

Status: This is the original version (as it was originally enacted).

- (a) that the person will be able to ascertain the identity of the taxpayer from the information held by WRA, and
 - (b) that the person obtained relevant information about the taxpayer in the course of carrying on a business.
- (8) Condition 5 is that the taxpayer’s identity cannot readily be ascertained by other means from the information held by WRA.
- (9) Condition 6 is that nothing in sections 97 to 102 prevents WRA from requiring the person to provide the relevant information.
- (10) In this section, “relevant information” means all or any of the following—
 - (a) name,
 - (b) last known address, and
 - (c) date of birth (in the case of an individual).
- (11) This section also applies for the purpose of checking the tax position of a class of persons (and references to the taxpayer are to be read accordingly).