



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

95 Complying with an information notice

- (1) A person to whom an information notice is issued must comply with the notice—
 - (a) within the period specified in the notice, and
 - (b) in such manner as is specified or described in the notice.
- (2) But if the person has requested a review of, or made an appeal against, the notice or a requirement in it, subsection (1)(a) ceases to apply to the notice or the requirement.
- (3) Where an information notice requires a person to produce a document, it must be produced—
 - (a) at a place agreed to by that person and WRA, or
 - (b) at a place which WRA may specify.
- (4) WRA must not specify for the purpose of subsection (3)(b) a place that is used solely as a dwelling.
- (5) The production of a document in compliance with an information notice is not to be regarded as breaking any lien claimed on the document.