



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

103 Power to inspect business premises

- (1) If WRA has grounds for believing that the inspection of a person's business premises is required for the purpose of checking the person's tax position, WRA may enter the premises and inspect—
 - (a) the premises;
 - (b) business assets that are on the premises;
 - (c) business documents that are on the premises (but see section 110).
- (2) But WRA may carry out such an inspection only with—
 - (a) the agreement of the occupier of the premises, or
 - (b) the approval of the tribunal.
- (3) An inspection may be carried out—
 - (a) at a time agreed to by the occupier of the premises, or
 - (b) if the inspection has been approved by the tribunal—
 - (i) at a reasonable time specified in a notice issued to the occupier at least 7 days before that time, or
 - (ii) at any reasonable time if the tribunal, when approving the inspection, is satisfied that WRA has grounds for believing that notifying the

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occupier would seriously prejudice the assessment or collection of devolved tax.

- (4) If WRA seeks to carry out an inspection without—
- (a) the agreement of the occupier, or
 - (b) issuing a notice under subsection (3)(b)(i),
- WRA must provide a notice at the time the inspection is to begin.
- (5) A notice provided under subsection (4) must—
- (a) if the occupier of the premises is present, be provided to the occupier;
 - (b) if the occupier is not present but there is a person present who appears to WRA to be in charge of the premises, be provided to that person;
 - (c) in any other case, be left in a prominent place on the premises.
- (6) A notice issued under subsection (3)(b)(i), or provided under subsection (4), must state—
- (a) that the inspection has been approved by the tribunal, and
 - (b) the possible consequences of obstructing a person exercising WRA's functions.
- (7) The powers under this section do not include power to enter or inspect any part of the premises that is used solely as a dwelling.
- [^{F1}(8) An inspection of premises is not to be carried out under this section if WRA has the power to carry out the inspection under section 103B.]

Textual Amendments

F1 S. 103(8) inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 59(2)**, 97(2); [S.I. 2018/35](#), art. 2(s)

Commencement Information

I1 S. 103 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(c)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 103.